The Bombay Gazette.

No. 6,611.—New Series. BOMBAY:—TUESDAY, APRIL 23, 1867. Annual Subscription in advance...Rupees Fifty-Two

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

	Rs.	
For year in advance, delivered in Town	52	0
——— including postage	72	0
For half a year in advance, delivered in Town	28	0
——— including postage	38	0
For three months advance, delivered in Town	16	0
——— including postage	21	0
For one month, delivered in Town	6	0
——— including postage	7	12
Single Copy for Cash	0	4
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TERMS FOR ADVERTISEMENTS.

For Ten lines and under
First insertion ....Rs. 5 0
Second Ditto 2 8
Third Ditto 2 8
Fourth and succeeding insertions.. 0 2 As. per line, but no advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.
First insertion .. 7 As. per line.
Second Ditto .. 4 " "
Third and succeeding 2 " "
In the native languages, double the above.
DOMESTIC OCCURRENCES EACH—RUPEE 1.

DOMESTIC OCCURRENCE.

The charge for notifying a Domestic Occurrence is One Rupee.

BOMBAY.
BIRTHS.

WATSON—April 19th, at Khetwaddy, the wife of Mr. C. Watson, Station-master, G. I. P. Railway, Poolgaum, Central Provinces, of a son.

BENGAL.
BIRTH.

MONCRIEFF—April 15th, at No. 2, Harrington Street, Mrs. R. Scott Moncrieff, of a son.

DEATH.

PIGOU—April 12th, at Hooghly, Arthur Pigou, Esq., B. C. S., aged 44 years.

NORTH-WEST PROVINCES.
BIRTH.

MOSS—April 14th, at Mussoorie, the wife of Mr. F. Moss, Delhi and London Bank, of a son.

DEATHS.

MONTRION—April 5th, at Goruckpore, Blanche Eliza, the infant daughter of Lieutenant Montrion, Adjutant 37th Bengal N. I., aged 8 days.

BECKETT—April 15th, at Lucknow, Augusta Georgina, the infant daughter of Lieutenant W. H. Beckett, Officiating Controller, P. W. Accounts, Oudh, aged 8 months and 21 days.

SHIPPING.

STEAM COMMUNICATION WITH THE PERSIAN GULF.



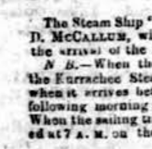
THE British India Steam Navigation Company (Limited), under mail contract with Government, despatch Steamers twice a month from Bombay to the Persian Gulf, touching at Muscat, Bunder Abbas, Linga, Bushire, and Bussorah on the following dates:—

Leave Bombay	3rd & 17th		Leave Bussorah	19th & 2nd	
" Muscat	8th	22nd	" Bushire	23rd	6th
" B. Abbas	11th	25th	" Linga	24th	9th
" Linga	12th	26th	" B. Abbas	28th	11th
" Bushire	16th	30th	" Muscat	29th	12th
Arrive Bussorah	17th	31st	Arrive Bombay	2nd	16th

The Steam Ship "COMORIN," 453 tons, and 80 H. P., Commander R. TAUNTON, will be despatched as above on 3rd May.
W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

Interchanging Cargo at Kurrachee by the first available Steamer to and from Sukkur, Mooltan, Lahore and Umritsur, with the Oriental Inland Steam Company's Steamers.)



THE British India Steam Navigation Company (Limited), under contract with Government, despatch a Steamer with mails, passengers, and cargo to Kurrachee twelve hours after arrival of the P. and O. Company's Mail steamers from Suez.

DAYS OF DEPARTURE.
From Bombay usually about............ 11th and 25th.
Kurrachee on .... 10th and 25th.

The Steam Ship "PENANG," 699 tons, and 120 H. P., Commander D. MCCALLUM, will be despatched as above twelve hours after the arrival of the next Overland Mail.

N. B.—When the English Mail arrives betwixt 6 P. M. and 6 A. M., the Kurrachee Steamer sails punctually twelve hours after, but when it arrives betwixt 6 A. M. and 6 P. M. it is despatched at 7 the following morning; this is to avoid Passengers embarking at night. When the sailing time falls upon a Sunday, the Steamer is despatched at 7 A. M. on the Monday morning.
W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

(Interchanging by the Steamer of the First, Passengers and Cargo at Galle to and from Singapore, Saigon, Batavia, Hongkong, Shanghai, and Yokohama.)



THE British India Steam Navigation Company (Limited), under contract with Government, despatch Steamers as above twice a month, with Mails, Passengers, and Cargo, on the following dates:—

Leave Bombay	1 & 15		Leave Calcutta	1 & 15	
" Carwar	2	16	" Bimlipatam	4	18
" Mangalore	3	17	" Vizagapatam	4	18
" Cannanore	4	18	" Coconada	5	19
" Calicut	4	18	" Madras	9	23
" Cochin	5	19	" Negapatam	10	24
" Tuticorin		20	" Galle	13	
" Colombo		20	" Colombo		27
" Galle	7		" Tuticorin		28
" Negapatam	10	24	" Cochin	15	29
" Madras	13	27	" Calicut	16	30
" Coconada	15	29	" Cannanore	17	1
" Vizagapatam	16	30	" Mangalore	18	1
" Bimlipatam	16	30	" Carwar	18	2
Arrive Calcutta	19	3	Arrive Bombay	20	4

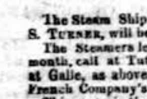
The Steam Ship "CORINGA," 584 tons, 150 H. P., Commander S. TURNER, will be despatched as above, at noon on 1st May.

The Steamers leaving Calcutta and Bombay on the 15th of the month, call at Tuticorin and Colombo, and the Steamers of the 1st at Galle, as above, interchanging Passengers and Cargo with the French Company's Steamers.

This route is the most expeditious and economical for passengers for the Neilgherrie district, Bangalore and Madras, who can land at Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the steamer at Madras.

Passengers for Rangoon, Akyab, or Moulmein can proceed by the Steamers of the 15th, and tranship to the Rangoon Mail Steamer which leaves Madras on the 3rd.
W. NICOL & Co., Agents.



STEAM FERRIES (under contract with Government).—The FERRY BOATS of the Bombay Coast and River Steam Navigation Company (Limited) will ply across the Harbour daily, stopping at undermentioned Bunders:—

Departure from Carnac Bunder to	Oorun.		Oolwa.		Mandwa.		Karunja.		Dhurumtur.	
	FARES.									
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
First Class	2	0	3	0	2	0	2	0	3	0
Second Class	0	8	0	12	0	8	0	8	0	12
Third Class	0	4	0	6	0	4	0	4	0	6

The Steam Ferry Boats will on and after the 18th January run as follows until further notice:—

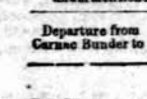
From Carnac Bunder, the Dhurrumtur Ferry will leave every morning at 8 A. M., and the Oolwa Ferry at 9 A. M.

From Dhurrumtur and Oolwa every afternoon at 1 P. M.

First Class Season Tickets available for either Ferry for a period of Six months are issued at Rs. 50.
J. A. SHEPHERD, Manager.
Apollo Street, Bombay, 26th October 1866.

N. B.—Passengers' Tickets can be obtained at the "Chowk" in Carnac Bunder.

BOMBAY COAST AND RIVER STEAM NAVIGATION COMPANY (LIMITED).



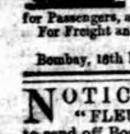
THE Bombay Coast and River Steam Navigation Company (Limited) will, until further notice, despatch Steamers ONCE A WEEK to and from the MALABAR COAST calling at the intermediate Ports, on the following days:—

DOWN STEAMERS.		UP STEAMERS.	
Bombay ......Dep.	Saturday.	Cochin......Dep.	Saturday.
Rutnagherry. "	Sunday.	Beypore ...... "	Sunday.
Vingorla...... "	Sunday.	Calicut ...... "	Sunday.
Goa...... "	Monday.	Tellicherry ... "	Monday.
Carwar ...... "	Monday.	Cannanore ... "	Monday.
Compta ...... "	Monday.	Mangalore ... "	Tuesday.
Mangalore... "	Tuesday.	Compta ...... "	Wednesday.
Cannanore ... "	Wednesday.	Carwar ...... "	Wednesday.
Tellicherry . "	Wednesday.	Goa ...... "	Wednesday.
Calicut ...... "	Wednesday.	Vingorla ...... "	Thursday.
Beypore...... "	Wednesday.	Rutnagherry.. "	Thursday.
Cochin......Arr.	Thursday.	Bombay ......Arr.	Friday.

The Steamer "TILLY," will be despatched according to the above table on SATURDAY, the 27th instant.
J. A. SHEPHERD, Manager.
Apollo Street, 1st January 1867.

FOR LONDON.

(Under engagement to H. M.'s Government) to sail about 30th inst.

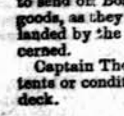


THE favourite Passenger Ship "EDWIN FOX," 891 Tons Register, A. S. MOLISON, Commander.

This Vessel has excellent accommodation for a few First Class Passengers.

For further particulars apply to W. NICOL & Co.,
Agents of Ship *Edwin Fox.*
Bombay, 15th April 1867.

FOR LIVERPOOL.
(To sail about 20th April.)



THE new clipper ship "DILHARREE," 1,293 tons register, A.I 14 years at Lloyds, JAMES BANNATYNE, Commander.

This fine vessel has very superior accommodation for Passengers, and will be despatched as above.

For Freight and Passage, apply to W. NICOL & Co.,
Agent, of ship *Dilharree.*
Bombay, 16th March, 1867.

NOTICE.—Consignees of Cargo per Ship "FLEUR DE LIS," from Liverpool, are requested to send off Boats alongside immediately for their respective goods, as they come to hand, failing which they will be landed by the Captain at the risk and expense of the concerned.

Captain Thompson will not be responsible for the contents or condition of any package after it leaves the Ship's deck.
REMINGTON & Co.,
Agents for the Ship *Fleur de Lis.*

NOTICE.—Consignees of Cargo per Ship "WATER WITCH," Captain BROWN, arrived from Calcutta, are requested to despatch Boats at once to take delivery, otherwise the same will be landed by the Captain at the expense and risk of those concerned.
WALLACE & Co.,
Agents for the Ship *Water Witch.*

BOMBAY LANDING AND SHIPPING COMPANY (LIMITED).—NOTICE is hereby given that an EXTRAORDINARY GENERAL MEETING of the SHAREHOLDERS of the Company will be held on MONDAY, the 6th May next at 3 P.M., at the Registered Office of the Company in David Sassoon's Buildings, Elphinstone Circle, for the transaction of the following business, viz:—

1st. To receive a Joint Report of the Board of Directors, and Auditors, made under Clause CV. of the Company's Articles of Association.

2nd. To pass a Special Resolution to the effect that the Company be wound up either voluntarily or by the Court or subject to the supervision of the Court as may be determined upon.

In the event of a resolution to wind up being carried,

3rd. To appoint one or more Liquidators and to fix his or their remuneration.
By order of the Board of Directors,
J. R. K. JOHNSON, Acting Manager.
Bombay, 19th April 1867.

SHIPPING.

OVERLAND FREIGHT ROUTE.

STEAM TO ADEN, SUEZ AND LIVERPOOL.



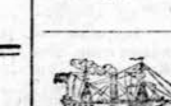
THE Bombay and Bengal Steam Ship Company (Limited) will despatch steamers to Suez on the 5th and 20th of each month calling at Aden. Returning steamers will leave Suez about the 5th and 20th of every month. Through Bills of Lading to Liverpool (by steamer from Alexandria) will be granted by the undersigned, and from Liverpool to Bombay by the Company's Agent in England.

RATES OF FARES TO SUEZ.
First Class............£45 } Exclusive of Wines.
Second Class............£25 }

For Freight or Passage apply to Messrs. Tod, Kennard & Co., 11, Rumford Street, Liverpool; Messrs. Tod, Rathbone & Co., Alexandria; or the undersigned at Bombay.

The Steam Ship "YAMUNA," 1,500 Tons, Captain MORRISON, will be despatched on the 5th May.
STEARNS, HOBART & Co.,
Treasurers and Managers.

STEAM TO TRIESTE



THE Bombay and Bengal Steam Ship Company (Limited) under arrangements entered into with the Australian Lloyd's Steam Navigation Company, book Passengers and Cargo through to Trieste:—

For Passengers.
First Class............£ 64 10 0 } Including Railway
Second Class............£ 37 5 0 } Transit thro' Egypt.

For further particulars and rates of freight apply to
STEARNS, HOBART & Co.,
Treasurers and Managers.
Bombay, 3rd August 1866.

OVERLAND PASSENGERS.

GENTLEMEN proceeding Home should procure their requirements at BADHAM'S, the Goods will be found suited to the climate and of the most modern style.

REQUIREMENTS FOR THE VOYAGE.

½ Dozen Silk and Wool Shirts.	1 Scarf Ring.
2 " Linen Collars.	1 Walking Stick.
½ " Under-Vests.	1 Umbrella.
1 " Fine White Cotton Socks.	1 Binocular Glass.
	1 Rug with Strap.
1 " Fine Colored do.	1 Dressing Bag.
1 " White Cambric Handkerchiefs.	1 Hand Portmanteau.
	2 Overland Trunks.
1 " Colored do. do.	1 Clothes Bag.
1 (one) Overland Suit.	1 Opera Hat.
2 (two) Sleeping Suits.	1 Travelling Hat.
2 (two) Pairs Kid Gloves.	1 Courier Bag.
6 (six) Scarfs and Ties.	1 Easy Chair.
Apollo House.	BADHAM & Co.

CORRESPONDING FIRM:
BADHAM BROTHERS.

NOTICES.

BOMBAY SHIPPING COMPANY (LIMITED).—The ANNUAL GENERAL MEETING of the SHAREHOLDERS of this Company will be held at the Office of the undersigned on MONDAY, the 29th instant at 3 P. M.
RITCHIE, STEUART & Co.,
Secretaries and Treasurers.
Elphinstone Circle, 18th April 1867.

GREAT INDIAN PENINSULA RAILWAY.—NOTICE.—Until further notice, and Extra Train for the accommodation of Matheran Passengers will be run as under:—

On Monday, Tuesday, Wednesday, Thursday and Friday.				On Tuesday, Wednesday, Thursday, Friday an Saturday.			
		P. M.				A. M.	
Bombay	Dep.	5	40	Kurjut	Dep.	6	25
Byculla	"	6	0	Narel	"	6	45
Callian	Arrl.	7	35	Budlapoor	"	7	10
Do.	Dep.	7	45	Callian	Arrl.	7	30
Budlapoor	"	8	6	Do.	Dep.	7	47
Narel	"	8	35	Byculla	"	9	20
Kurjut	Arrl.	8	55	Bombay	Arrl.	9	30

W. KNOX, General Traffic Manager.
Bombay, 18th April 1867.

TEA! TEA!! TEA!!!

	Rs.	
Black Finest Pouchong, 3 bundles in 1 lb.	1	8
Souchong, 1 lb. tin	2	0
Rose Pekoe	1	12
Orange Pekoe	1	8
Hyson Green	2	0
Flowery Pekoe	2	0
Congou	1	4

Apply to BAZONJEE & NUSSERWANJEE,
13th April, 1867. Auctioneers.

GAS SUPPLY.—NARAYEN JANARDHUN, Esq., 20, Ballajee Shamsett Street, has been appointed CANVASSER to this Company, and he is authorized to receive orders on their behalf.
THO. PROUD,
Agent Bombay Gas Company (Limited.)
1st April 1867.

WILLIAMSON & Co., GENERAL CONTRACTORS, COMMISSION, HOUSE AND PROFESSIONAL EMPLOYEES AND DOMESTIC SERVANTS REGISTRY AGENTS.—FOR SALE ON COMMISSION.—Port and Sherry Wines—Almond Soap—Scents—Hair Brushes—Castor and Cod Liver Oil—Capsules—a Four Wheeled Dog Cart, with fast trotting Horse and Harness complete—a Double Seated Phæton—New and Second-hand Furniture, &c., &c.

TO BE LET, several Houses at Mazagon, Nesbit Lane, Tardeo—Grant Road—also Apartments, Rooms, and Godowns in the Fort.

FOR SALE.—A Rantoon in good condition, price Rs. 200

GOOD SERVANTS of all description can be supplied on the shortest notice.

Arrangements have been made for HAIR CUTTING and SHAMPOOING, from 8 A. M. till 6 P. M. at the above Establishment. For particulars apply to
WILLIAMSON & Co.,
No. 6, Bake House Lane, Fort.

FORT PRESS COMPANY (LIMITED).—NOTICE IS HEREBY GIVEN, that an EXTRAORDINARY GENERAL MEETING of SHAREHOLDERS of the above Company will be held at our Office on TUESDAY, the 23rd instant, at 3 o'clock P.M., for the purpose of increasing the capital, declaring a Dividend, and electing a Director.
By order of the Board of Directors,
EWART, LATHAM & Co.,
Secretaries and Treasurers.
Bombay, 11th April, 1867.

LUNCA CHEROOTS of fine quality for Sale.
Ordinary shape Rs. 15 per Thousand.
Manilla Cigars " " 15 "
Burmah " " 12 "
G. B. GLADDING.

NOTICE.

BOMBAY AND CENTRAL INDIA TRANSIT AGENCY.

CALLIANJEE SEWJEE & Co. having established AGENCIES at Khundwah, Burwai, Mhow and Indore, will provide conveyance for Passengers and every description of goods at the undermentioned rates:—

PASSENGERS.

Distance Miles.	From	To	Shigram. One Seat.	Shigram. Two Seats.	Country Cart. One Seat.	Country Cart. Whole Cart.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
80	Indore	Khundwa	25 0 0	33 0 0	4 4 0	13 0 0
40	Do.	Burwai	12 8 0	18 8 0	2 2 0	6 8 0
14	Do.	Mhow	3 0 0	4 0 0	0 12 0	2 0 0
76	Mhow	Khundwa	24 0 0	32 0 0	4 0 0	12 0 0
36	Do.	Burwai	12 8 0	18 0 0	2 0 0	6 0 0
40	Khundwa	Do.	12 0 0	16 0 0	2 0 0	6 0 0

GOODS.

Distance Miles	From	To	1st Class.	2nd Class.	3rd Class.	4th Class.	5th Class.
			a. p.	a. p.	a. p.	a. p.	Rs. a.
80	Indore	Khundwa	8 0	10 0	12 0	14 0	1 0
40	Do.	Burwai	4 0	5 0	6 0	7 0	0 8
14	Do.	Mhow	2 3	2 6	2 9	3 0	0 4
76	Mhow	Khundwa	8 0	10 0	12 0	14 0	1 0
36	Do.	Burwai	4 0	5 0	6 0	7 0	0 8
40	Khundwa	Do	4 0	5 0	6 0	7 0	0 8

PARCELS.

Distance Miles.	From	To	Under 10 Seers.	Under 25 Seers	Under 35 Seers	Under 45 Seers.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
80	Indore	Khundwa	0 12 0	1 4 0	1 12 0	2 4 0
40	Do.	Burwai	0 6 0	0 10 0	0 14 0	1 2 0
14	Do.	Mhow	0 2 0	0 3 6	0 5 0	0 7 0
76	Mhow	Khundwa	0 12 0	1 4 0	1 12 0	2 4 0
36	Do.	Burwai	0 6 0	0 10 0	0 14 0	1 2 0
40	Khundwa	Do.	0 6 0	0 10 0	0 14 0	1 2 0

LUGGAGE, TREASURE AND OPIUM.

Distance Miles.	From	To	Luggage per Maund.	Treasure per Maund.	Opium per chest not Insured
			Rs. a. p.	Rs. a. p.	Rs. a. p.
80	Indore	Khundwa	1 4 0	1 4 0	3 8 0
40	Do.	Burwai	0 10 0	0 10 0	0 0 0
14	Do.	Mhow	0 3 6	0 3 6	0 0 0
76	Mhow	Khundwa	1 4 0	1 4 0	3 8 0
36	Do.	Burwai	0 10 0	0 10 0	0 0 0
40	Khundwa	Do.	0 10 0	0 10 0	0 0 0

GENERAL REGULATIONS.

The Company will not be responsible for any loss or damage to Passengers' Luggage when travelling in their own charge.

Two Passengers only will be allowed to travel in a Shigram and baggage for each not to exceed 20 seers; any in excess of this will be charged for at the rates quoted above. If the same be booked by goods Train a reduction of four annas per maund will be allowed.

Cart Passengers are allowed 10 seers of personal Luggage.

Treasure will be conveyed only in charge of the owners and at their risk.

The Company requests that all goods sent through their Agency be sufficiently packed, properly addressed, and any one package not to exceed 1½ maunds.

The Company Insure Opium at Rupee one per Chest between Indore and Khundwa only.

For further particulars apply at the Carting Agent's Office, Boree Bunder.
CALLIANJEE SEWJEE & Co.
Bombay, 17th April 1867.

NOTICES.

PUNCH IN INDIA, No. V., for April—CONTRIBUTORS for the next number are requested to forward their MSS. at once.

PUNCH IN INDIA can be obtained *in Bombay*—At Messrs. THACKER, VINING & Co., Rampart Row, and Messrs. CHESSON & WOODHALL, No. 10, Hummum Street.
In Poona—At Messrs. ROGERS & Co., 23, Civil Lines.
In London—At MR. G. STREET, 39, Cornhill.

TWO or THREE GENTLEMEN can be accommodated with BOARD and LODGINGS in an English family. Pleasantly situated at Byculla. Terms moderate, apply to "W." Office of this paper.

ARRIVAL OF DR. L. LA'MERT in Bombay, Author of "SELF PRESERVATION."—A Popular Medical Review, of the Social, Moral, and Physical Obligations of Marriage, and the various Disqualifying Causes which in both sexes prevent the fulfilment of its Personal Duties and the attainment of its legitimate Objects. With an Essay on the Functional Disorders arising from injurious habits or excesses, and on the Treatment and Cure of Nervous Debility, Physical Incapacity, Spermatorrhœa, Impotence, and Sterility Just out. Price 1 Rupee, or by post 1 Rupee 4 annas direct from the Author, who may be consulted daily from 9 till 6 at his Residence, 4, Hornby Row, Fort, (next door to Mr. Gabriel the Dentist).

THE UNITED VICTORIA AND COLABA RECLAMATION AND PIER COMPANY (LIMITED).—NOTICE IS HEREBY GIVEN with reference to the proposed Liquidation of the above Company, that all shares on which OVERDUE CALLS with INTEREST is not paid before the 30th day of April instant, will be forthwith FORFEITED.
By order of the Directors,
REMINGTON & Co.,
Bombay, 11th March, 1867. Secretaries and Treasurers.

THE UNITED VICTORIA AND COLABA RECLAMATION AND PIER COMPANY (LIMITED).—NOTICE IS HEREBY GIVEN that the ORDINARY GENERAL MEETING of the above Company will be held at the Registered Office of the Company in Elphinstone Circle, on FRIDAY, the 26th day of April instant, at 4 o'clock P.M., to transact the following business:

To receive the Directors Report and Statement of Accounts.

2. To appoint Directors in the place of those retiring by rotation.

3. To appoint Auditors and fix their remuneration.

The transfer Books of the Company will be closed from this day until after the said meeting, as required by the Articles of Association.—Dated this 10th day of April, 1867.
REMINGTON & Co., Secretaries & Treasurers.

KINLOCH AND ALLAN (from the Metal Mart, Boree Bunder) beg to intimate that they have THIS DAY commenced business on their own account as Iron and General Hardware Merchants. Orders for
Bar Plate, Sheet and Hoop Iron.
Cast, Sheer and Blister Steel.
Nails, Rivets, Bolts and Nuts.
Cast and Wrought Iron Pipes.
Contractors Tools.
Galvanized Iron and Fittings for do., and Hardware generally.
Will have prompt and careful attention.
No. 22, Marine Street, Bombay, 1st April 1867

ACT XIX. of 1857.—In the matter of the BOMBAY CONTRACT AND BUILDING COMPANY (LIMITED).—All DEBTORS of the above Company are requested forthwith to pay their several DEBTS, and all persons claiming to be CREDITORS are hereby required to forward their Claims and Vouchers for adjustment to the undersigned, at No. 6 Rampart Row, Bombay.
HENRY GAMBLE,
J. BEATTIE,
Official Liquidators.

NOTICE is hereby given that SEALED TENDERS for the supply, for one year, of Wax Cloth, Wrapping Cloth, Country Sealing Wax, Twine, Gunny, Dammer, &c., required for the use of the Bombay Post Office, will be received on the 1st May 1867 at 12 o'clock noon.

2. Parties tendering must make a Cash Deposit of Rupees 500 which will be forfeited in case the party whose Tender may be accepted should refuse to fulfil the Contract, or should fail to furnish forthwith the security required by the Department.

3. No reason will be assigned for the rejection of any Tender.

4. Samples of the Articles to be supplied and forms of Tender can be seen, and further particulars known by personal application at this office, between the hours of 11 A.M. and 4 P.M. daily.
By order of the Postmaster General,
C. A. STUART, Postmaster,
Bombay, General Post Office, April 1867.

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THACKER, VINING & Co.

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ST. ANDREW'S LIBRARY,
THACKER, VINING & Co.

NOTICE.—MESSRS. THACKER, VINING, & Co. beg to notify to the Friends and Patrons of their Establishment that a PICTURE GALLERY and MISCELLANEOUS DEPARTMENT is now open on the FIRST FLOOR of the premises in Rampart Row, to which they are invited to pass a leisure half hour with the Pictures and Portfolios.

The LIBRARY, consisting of a vast collection of NEW and STANDARD BOOKS, POPULAR SERIES OF LIGHT LITERATURE, and all the best CHEAP PUBLICATIONS of the day remains on the lower floor.

A list of NEWSPAPERS and PERIODICALS with terms for supply of the same may be had on application.
Rampart Row. THACKER, VINING & Co.

IN conformity with a Resolution passed on the 15th March 1867 by the Board of Directors of the COMPTOIR D'ESCOMPTE DE PARIS a Branch has been established in London, 13, Leaden Hall Street, E. C.

TO SMOKERS.—No. II. Choice and real Manilla CIGARS and CHEROOTS at Rs. 40 per 1,000.
ROGERS, COHEN & Co.
7, Forbes Street.

BOMBAY RECLAMATION COMPANY (LIMITED).—Whereas at the EXTRAORDINARY GENERAL MEETING of the SHAREHOLDERS held THIS DAY the following resolution was unanimously carried:—

"That in the opinion of this meeting it is desirable that the same be adjourned until WEDNESDAY next the 24th April with the view of enabling the shareholders to examine into the accounts and to consider the information how laid before them."

NOTICE is hereby given that the adjourned meeting will be held at the Office of the Liquidators in Elphinstone Circle on WEDNESDAY next the 24th instant at 3 P.M.
M. H. SCOTT }
J. RANKEN. } Liquidators.
J. G. SMITH. }
16th April 1867.

NO. 2 MANILLA CIGARS and CHEROOTS of last Season's crop, for sale at the Godowns of the undersigned. Rs. 45 per thousand.
FINLAY, CLARK & Co.
Bombay, 30th March, 1867.

THE OCEAN MARINE INSURANCE COMPANY, LONDON.—CAPITAL £1,000,000 STERLING.—The undersigned have been appointed Agents, and are prepared to accept risks on behalf of the above Company.
W. NICOL & Co.
Bombay, 15th December, 1866.

ARCHBISHOP STEINS' MEMORIAL FUND.—It is proposed, if the subscriptions admit of it, to present to ARCHBISHOP STEINS, a personal testimonial, and to commemorate his name by laying the foundation of the proposed Catholic College on the Esplanade, which is to be called "ARCHBISHOP STEINS' COLLEGE."

Gentlemen intending to subscribe are requested to be good enough to pay their subscriptions into the Oriental Bank, to the credit of Dr. R. A. DALLAS and J. P. GREEN, Esq.

SARSAPARILLA.
WILKINSON'S (LATE BRIDGE'S)
ESSENCE OR FLUID EXTRACT
RED JAMAICA SARSAPARILLA,

PRESCRIBED by the Faculty for Purifying the Blood, Debility, Liver Complaints, and freeing the system from the effects of Mercury. Exclusively used in India and the Colonies as a prevention to the Tropical Diseases.

"Superior preparation that may always be relied on."—*Sir Astley Cooper.*

"We are in every respect satisfied with it."—*Lancet.*

"We recommend your Sarsaparilla as the best."—*Medical Review.*

Sold in ¼, ½, and Pint Bottles.

Caution.—Many spurious, worthless, and injurious preparations are offered to the public; see that both Bottle and Label have the Name and Address—
THOMAS WILKINSON (LATE BRIDGE & Co.)
270, REGENT STREET, LONDON.

QUINTESSENCE OF JAMAICA GINGER AND CAMOMILE.

WILKINSON'S preparation of Ginger and Camomile has long been deservedly known as an excellent domestic medicine. It is a most efficient Stomachic Tonic, and the best remedy for Flatulency and disorders arising from Impaired digestion.

It is not affected by Climate.

No European in India or Tropical Countries should be without it.

Sold in ¼, ½, and ½ pint bottles.

AROMATIC TINCTURE OF QUINOIDINE.

For the prevention of Fever, Ague, and effects of Malaria.

An unfailing remedy.

It may be mentioned that those who during the campaign in the Crimea daily took a small quantity, passed entirely unharmed through the raking fire of Fever and Dysentery that thinned the ranks around them.

Sold in ½ and pint bottles.

AGENTS.

Bombay	TREACHER & Co. / ROGERS & Co.
Poonah	ROGERS & Co. / TREACHER & Co.
Kurrachee	BUDGETT and HUGHES.
Kotree	BUDGETT and HUGHES.

NOTICES.

BOMBAY CALENDAR AND DIRECTORY FOR 1867.

THE ABRIDGED EDITION
PRICE, Rs. 1-8, BY POST Rs. 1-12.

CONTENTS.

INTRODUCTION.—Giving Sunrise and Sunset, Meantime at true noon, Moon's age, Tide, Twilight, Rising and Setting of the Planets, Roman names of the months, &c., &c
Principal Articles of the Calendar.
Adjustment of the Calendar.
Chronological Cycles.
Quarter Terms, and Ember days.
Fixed and Moveable Festivals, Anniversaries, &c.
Eclipses
Astronomical commencement of the four Seasons
Principal Elements of the Solar System, &c.
Calendar for the 19th Century
Day of the year corresponding to the last day of each month
Counting-house Calendar for 1867
Holidays allowed by Government
Do. do. arranged according to dates
THE ENGLISH CALENDAR; showing the time of Sunrise and Sunset, the Sun's Declination for the year 1867, Moon's Age, Time of High Water, Festivals, Anniversaries, &c.
THE INDIAN CALENDAR; showing the corresponding Dates according to the various modes of reckoning time among the English, Hindoos, Malabarians, Parsees, Mahomedans, and Jews
Christian Festivals and Fasts
Introduction to the Indian Calendar
THE NATIVE FESTIVALS, FASTS AND OBSERVANCES—
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" Firms
List of European, &c. Inhabitants in the Town and Suburbs of Bombay.

N. B.—The Calendar can be sent by post to any part of India for Four Annas, IF PREPAID. If sent Bearing, the Postage charge will range according to distance. The Publisher cannot undertake to prepay the Postage, unless a previous remittance is made or Stamps to the amount necessary be furnished.

To prevent disappointment orders should be given immediately.

Bombay Gazette Office, Fort, 7th Jan. 1867.

BANK OF CHINA.—NOTICE is hereby given by the PROMOTERS of the Bank of China that a DISTRIBUTION of the ASSETS of the Company at the rate of Rs 13-8 per Share will be payable on and after TUESDAY, the 23rd instant, at the Offices, in the Elphinstone Circle, occupied by the Financial Association of India and China (Limited).

Shareholders will be required to produce their Original Allotment letters and Banker's Receipt on applying for their instalment.

BYCULLA OIL MILLS.—Raw Linseed Oil Rs. 2-5, Boiled Linseed Oil Rs. 2-9 per Imperial Gallon, delivered at the Mills. Quantities under 50 Gallons charged extra.
At ROGERS & Co.'s Works, Byculla.

J. HALPERN, 38, Meadow Street, CHRONOMETER, WATCH and CLOCK Maker, Seal Engraver, &c., Watches carefully cleaned and repaired. Every discription of Jewellery made to order at very moderate prices.

ROSSELET & Co.
ESTABLISHED 1858.
CHRONOMETER MAKERS, JEWELLERS, OPTICIANS, ENGRAVERS, &c.
No. 6, MEADOW STREET, FORT, BOMBAY.

BOMANJEE FRAMJEE CAMA'S ESTATE.—The Trustees of the Estate of Mr. BOMANJEE FRAMJEE CAMA having Assets on hand sufficient for the payment of a first Dividend, hereby give NOTICE to all his CREDITORS who have signed the TRUST DEED that they are required to appear in person or by duly constituted Attorney before the undersigned with full particulars of their Claims, and to prove the same before the 15th of May 1867, shortly after which date the dividend will be payable to Indian Creditors as will be notified hereafter by advertisement.

Creditors in China England and elsewhere than in India must similarly prove their Claims before the Attorneys of the Trustees at the several places where Attorneys have been appointed, previously to the 15th June 1867. The dividend to Creditors other than Indian Creditors will be payable in Bombay on and after the 15th July 1867.

All Creditors who have not signed the Trust Deed are hereby warned that unless they execute the same and prove their claims within the times above limited, they will be excluded from all benefit of the Trust, and that, as regards them, Mr. B. F. Cama has expressed his intention of taking the benefit of the Act for the relief of Insolvent Debtors in India.
J. BEATTIE,
JAMES HOSSACK,
DADABHOY HORMUSJEE CAMA,
Trustees of the above Estate.
6, Rampart Row, Bombay, 11th April, 1867.

SUN FIRE OFFICE.—ESTABLISHED 1710.—The undersigned are prepared to grant Insurance, against loss by fire on buildings and their contents in Bombay and the Mofussil, at current rates.
PEEL, CASSELS, & Co., Agents.
2nd April 1866.

RED BOOT MART—ESTABLISHED 1845.—R. PARTRIDGE has THIS DAY received per Steamer *Nada* the following Goods made expressly to order:—

Ladies' Black and Bronze Kid Black and Coloured Cashmere White Satica, White Jean and the Croquet Boot in Kid, with and without heels, for house and walking purposes.

Ladies Black and Colored Morocco and White Jean Slippers.

Boys and Girls Boots and Shoes from size 1 to 4, in great variety.

Gentlemen's Silk, Patent, Kid Enamel, Calf, Morocco, Kangaroo Brown, White and Straw Colored Buckskin, Canvas and Arill Boots and Shoes.

Knee and thigh Gaiters with spring and button Fastenings.

Napblian Riding Boots in Brown and Enamel Leather.

Gentlemen's Patent, Black and Colored Morocco Turkish Pile and Fancy Slippers.

All orders promptly attended to. Terms—CASH.

FAVRE, LEUBA & Co.,
BOMBAY AND LOCLE (SWITZERLAND).

WATCH-MAKERS, JEWELLERS, &c. &c.,
Remington's Building, Elphinstone Circle.

Gold Prize Medals were awarded to their Swiss head firm for highly finished Watches at the International Exhibitions of New York; London in 1851; Paris in 1855; Berne (Switzerland) in 1857; Porto (Portugal) in 1865.

An extensive and well selected Stock is now on view at their lately opened premises, and consists of the following:—

Beautiful Gold and Silver Watches of all descriptions, sizes, and prices, for Ladies and Gentlemen, manufactured expressly for hot climates and keeping correct time.

Superior Jewellery of great variety, as Bracelets, Brooches, Necklaces, Guard and Albert Chains, Earrings, Scarf and Finger Rings, Lockets, Seals, Sleeve Links, Shirt Studs, Soletaire Buttons, Breast-pins, &c. &c. &c.

English, American, and French Clocks; Palanbuin and Alarm Clocks; Musical Boxes; Silver-plated Ware: Bronze and Flower Ornaments; Mechanical Toys; Stereoscopes and Views for ditto; Pocket Knives of every description with Tortoise Shell and Pearl Handles; Cheroot Cases; Meerschaum Pipes and Cigar Holders; Card Cases; Silver and Ivory Snuff-boxes; Morocco and Ivory Portmonnaie; Ladies' and Gentlemen's Companions; Morocco Travelling Bags; Fancy Inkstands; Photographic Albums and Fancy Photographs; Fans; Superior Paris Perfumery; Riding, Hunting and Driving Whips; Walking Sticks; Pocket Books; Opera and Occular Glasses; Oil Paintings; Letter Balances; Brushes of all kinds; Rifles (Revolving), Revolvers, Fowling Pieces, and an immense variety of other useful and fancy articles.

Watches, Clocks, Jewellery, Musical Boxes, &c. &c. carefully repaired.

Orders from Outstations promptly attended to.

NOTICES.

SPECIAL NOVELTIES
IN
J. & W. WATSON & CO.'S
HAT DEPARTMENT.

ATTENTION is solicited to our New Stock of HATS which has just been opened, and is now ready for inspection. The Stock will be found to comprise the Newest and Latest Shapes.

SILK HATS.

	Rs.	A.
The NEW SILK HAT, (low crowned) extra quality	14	0
The NEW FRENCH SILK HAT, (high crowned), extra quality	14	0

WHITE HATS.

The NEW WHITE HAT, (low crowned)	10	0
The NEW WHITE HAT, Do. extra quality	12	0
The FRENCH WHITE HAT, (high crowned)	8	8
The FRENCH WHITE HAT, Do. extra quality	12	0

FAWN HATS.

BEST BEAVER FAWN HATS	12	0

FANCY FELT HATS.

The SOFT FELT HARROWGATE in Drab and Grey............Rs. 3-8 to	5	8
The FELT VICTOR in Black and Drab	7	0
The FELT VICTOR, in Black and Drab, extra quality	8	8
The STIFF FELT OXON, Black and Drab	7	0
The SOFT CROWN OXON Black, Drab and Grey	8	8
The STIFF FELT ARTHUR Drab and Black	7	0
The NEW HIGH CROWNED CAMRIDGE HAT	8	8
The NEW HIGH CROWNED OXFORD HAT extra quality		
NEW HIGH CROWNED SOFT FELT TYROLS	8	8

A VERY LARGE ASSORTMENT OF SOFT FELT TRAVELLING HATS.

STRAW YACHTING HATS	4	8
CLOTH VICTORS	6	8
DUNDREARYS	6	8
TWEED TRAVELLING CAPS	5	8
SAXONY WOVE BALMORALS	3	8
SAXONY WOVE GLENGARYS	6	8

AIR CHAMBER HELMETS.

The MELTON (the lightest Felt Helmet made)	10	0
The LORD CANNING (strong serviceable Hat.)	12	8
The FORAGE (a first rate Shooting Hat)	12	8
The SIR THOMAS TROWBRIDGE (extra quality)	15	0
The STAFF CORPS. do.	15	0
The CIVIL SERVICE. do.	15	0

PUGREES.

A special lot of Real ALBANIAN PUGREES is offered at Rs 10-8 to effect a speedy clearance. These Pugrees being very rare are worth double the money.

A very large assortment of every kind of Pugrees including Spun Silk in all colors, Algerine, China Silk, Gauze, Crapes, &c. &c. from Rs. 2-8 upwards.

A NOVELTY IN GENTLEMEN HAT CASES.

The New combined HAT CASE and Portmanteau, an essential requisite for Travellers.

BOOTS.

Screw Soled Patent Leather Boots by the origina Patentee.

Enamelled and Calf-skin Boots in all sizes.

Kid and Buckskin Boots, very comfortable for warm weather.

SHOES.

Screw Soled Patent and Calf-skin shoes.

SLIPPERS.

French Slippers in dressed Fawn-skin and Plain Calf.

WALKING STICKS.

Patridge, Cane, Cherry, Black and White Firs, Ash Oak, Holly, Hazel, Black and Brown Thorn, and Malaccas.

MILITARY AND NAVAL DEPARTMENT.

Every discription of Military and Naval Cocked Hat Forage Caps, &c. made to order on the shortest notice.
J. & W. WATSON & Co.
No. 1, Hummum Street.

METAL MART, BOREE BUNDER.—Just arrived per *City of Canton*, a small Parcel of GALVANIZED CORRUGATED IRON.

Recently to hand per *Michael Scott* and other Ships, a Fresh Stock of ENGINEERS' and CONTRACTORS' TOOLS.
Boiler Plates, Rivetts, Angle and T Iron.
Cast and Double Sheer Steel.
Steam Engines and Boilers.
Steam, Bullock Power and Hand Pumps.
Steam and Hand Travelling Cranes.
Ornamental Cast Iron Gates and Railings.
Ornamental Cast Iron Work for Verandahs.

Estimates given for every description of Machinery, Iron Work, Hardware or General Ironmongery Goods.
For W. NICOL & Co.,
D. FLETCHER, Agent.
Bombay, 7th March, 1867.

CENTRAL INDIA FINANCIAL CORPORATION LIMITED (IN LIQUIDATION.—NOTICE is hereby given that an EXTRAORDINARY GENERAL MEETING of the SHAREHOLDERS of the above Corporation will be held at the Registered Office of the Corporation, No 6, Rampart Row, on THURSDAY, the 25th instant, at 3 P. M., for the transaction of the following business:—

1. To consider the Account and Report prepared by the Liquidators in pursuance of Sec. XCV. C. 12, of Act XIX. of 1857.

2. To appoint an Inspector or Inspectors to inspect the final Account of the Liquidation of the Company.
M. ROONAN, }
KESHOWRAO BHASKERJEE, } Liquidators.
Bombay, 13th April, 1867.

TIFFINS are always ready at the BYCULLA HOTEL between the hours of 12 and 4 o'clock daily. This arrangement will be found most convenient for Travellers proceeding by the Midday Trains.
W. PARTRIDGE, Manager.
Byculla Hotel, 18th Nov., 1866.

BYCULLA HOTEL.—The Manager of this Hotel begs to inform the Public that DINNERS can be provided for large or small Parties at two hours' notice.

Gentleman or Parties can be so accommodated with DINNERS, either in the Dining Hall or in Private Rooms.
W. PARTRIDGE, Manager.
Byculla Hotel, 18th Nov. 1866.

BYCULLA HOTEL, at the junction of the Bellasis and Clare Roads, Byculla.

This Hotel is fitted up and furnished in the most complete manner; no expense has been spared to render it the most commodious and comfortable Establishment both for Gentlemen and Families to be found in Bombay. The Sleeping Apartments and Sitting Rooms are replete with every convenience and the strictest regard is paid to cleanliness throughout the premises.

The Table is abundantly supplied with viands of unrivalled excellence, and the Culinary Department is under the immediate supervision of the Manager.

The Wines, Liquors and Beer are of the very best description, supplied direct from the most celebrated houses in the London and Continental markets.

The Manager confidently recommends this Establishment to the patronage of Travellers and Residents, all of whom may be here accommodated with the comforts of a home at moderate charges.

The Hotel is pleasantly situated and within five minute's drive of both the Railway Stations, and may be reached in a short time from the Bunders.
W. PARTRIDGE, Manager.
Byculla Hotel, 18th Nov. 1866.

BOOT AND SHOE ESTABLISHMENT.—G. NICOL & Co., in returning their best thanks to the inhabitants of Bombay and Out-stations for the liberal support they have received since they commenced business, beg to inform their numerous customers and the public in general, that they have just received (Overland) a large addition to their stock, and now have the largest and greatest variety of Boots and Shoes ever exposed for sale in Bombay—a few of which are enumerated:—

LADIES' BOOTS.

The Alexandria in Kid, Military Heels.
" Princess Helena do
" Croquet do and Morocco do
" Sensation in Bronze do
" All Plain do do
" Kid with fancy Toes do
" Black Cashmere with and without Heels.

GENTLEMEN'S BOOTS AND SHOES.

The Wellington Boot in Patent and Calf-skin.
" Napoleon do Enamelled and Brown Hide.
" French Glove Kid Boot } Dress.
" English do do }
" Kid with Patent Golash. }
" Emperor's all Patent. }
" Palmerston Kid and Patent. }
" Drab Top Patent and Enamelled Golash Elastic and to Button. }
" Kid Top Enamelled Golash, Imitation Balmorals. }
" Do do plain. }
" Enamelled Balmorals, }
" Prince Alfred Boot in Kid. }
" University do do }
" Croquet do Morocco. }
" High Levant do do } Walking
" Garibaldi do do }
" University do do }
" Chelsea do do }
" Balmorals do do }
" Croquet do in Calf-skin. }
" Kid with Calf-skin Golash. }
" Chelsea all do }
" Balmorals in do }
" Calf-skin Shooting Boots to Lace and Hook
" Brown (Elastic) Boots.
" Buck-skin do do
" Canvas do do
Shoes in Patent, Enamelled, Morocco, Kid, Calf, Buckskins and Canvas.
Canvas Racket Shoes to Lace and Elastic.
Patent Tie Shoes, and Slippers in variety.

GENTLEMEN'S GAITERS.

Children's Boots and Shoes in various sizes.

G. N. & Co. receive supplies of the above description of goods every month.

G. N. & Co. call special attention to their Manufactory Department, which is under the immediate superintendence of an experienced European foreman. Gentlemen favouring us with their orders will have our best and immediate attention.

TERMS—CASH.

No. 24, Meadow Street, next door to Messrs. Treacher & Co.

NOTICE.—We have this day appointed MR. FRANK ORR, of the firm of Messrs. CHESSON & WOODHALL, No. 1, East Street, Poona, our Agent, and to sign per procuration for our Firm from this date.
G. NICOLL & Co.
Bombay, 11th April, 1867.

NOTICES.

SOMETHING NEW!—THE DIVAN EXCHANGE, No. 5 APOLLO STREET, kept by a White Man and his White Assistants.

To meet a want long felt in Bombay, this Establishment has recently been opened for the benefit of the Public and its Proprietor, and combines
AN AMERICAN RESTAURANT,
AN ICE CREAM SALOON, with
AN ENGLISH COFFEE HOUSE,
where neatness, cleanliness, and wholesomeness are main features.

The Rooms are commodious and centrally located, convenient for both
TRAVELLERS & RESIDENTS,
who can obtain on application properly cooked and tastefully served BREAKFASTS, TIFFINS, SUPPERS, and other LIGHT REFRESHMENTS, such as Cold Meats, Fresh Oysters, Sandwiches, Bread and Cheese, &c. &c., together with AMERICAN DRINKS of all descriptions.
SHERBET,
DRAUGHT ALE }
DRAUGHT PORTER } or Arf and Arf
DRAUGHT CIDER,
DRAUGHT SODA-WATER from Frozen Vaults and Snowey Fountains,
ICE CREAMS, CAKES, FRUIT, and CONFECTIONERY, and many other requisites and conveniences, including STAMPS, best AMERICAN TOBACCO, CIGARS, &c.

The House is supplied with Local and Foreign Papers.

Tickets to places of Amusement and information respecting the arrival and departure of Trains and Steamers may also be obtained.

Open from 7 A. M. to 9 P. M. daily, Sundays excepted.

NAPIER FOUNDRY AND ENGINE WORKS,
FORAS ROAD, BYCULLA, BOMBAY.

D. T. STEWART & Co. beg to notify that they are now prepared to execute all manner of Iron and Brass Castings, to undertake repairs of Marine and other Engines, and to furnish Estimates for the supply of Hydraulic Presses, Pumps, and every description of Machinery.

All Ship work and up-country requirements will receive prompt attention.

Communications to be addressed to the Works, as above, or directed to care of Messrs. JOHN TANNER & Co., No. 12, Meadow Street.
Bombay, 1st June, 1866.

WANTED.

EUROPEAN INSPECTORS WANTED.—WANTED immediately three or four First Class INSPECTORS, for Bombay; Masons preferred. A liberal salary will be given for First Class men.

Apply stating where formerly employed with reference &c., to "W. & G" *Bombay Gazette* Office, 17th April 1867.

NOTICE.—WANTED for the office of the Malwa Division Bombay and Agra Road, a Surveyor and Draftsman on a salary of 50 Rupees per month. No one need apply who is unable to estimate. An application with copies of testimonials to be made to the undersigned.
J. B. PEMBERTON, C E.,
Executive Engineer M. D., Bombay and Agra Road.

WANTED.—By an European female, age 30, a situation to take care of an infant, or of two where an Ayah is kept. Reference is kindly permitted to Dr. Reynalds, 9, Hornby Row, Bombay.

HOUSES, &c., TO LET.

TO LET, several BUNGALOWS in different parts of Bombay, large and small. For Rent and other particulars apply to ROGERS, COHEN & Co.
No. 7 Forbes Street.

TO BE LET.—TWO GROUND FLOORS of a building situated in Apollo Street, opposite the Secretariate which are well adapted for Offices, Show Room or Godowns. Rent for each not less than Rupees 250 per month. Also, the Office lately vacated by Mr. Carter Solicitor, rent Rs. 225. For further information, apply at the premises.

TO LET.—From the 7th April, the large and commodious BUNGALOW, situated on the West side of Malabar Hill, at present occupied by J. O'LEARY, Esq. For Rent and other particulars, apply to the undersigned.
T. F. PUNNETT,
Manager to the Trustees of B. F. Cama's Estate.
Bombay, 1st April 1867.

TO LET.—From the 1st proximo, the large and Commodious BUNGALOW situated on the West side of Malabar Hill lately occupied by Mr. W. E. CRUM. For rent and other particulars apply to the undersigned.
T. F. PUNNETT,
Manager to the Trustees of B. F. Cama.
6, Rampart Row, Bombay, 2nd April 1867.

TO LET.—A large BILLIARD ROOM, all complete, splendidly situated in Fort overlooking the whole of the Harbour. Address E. TONKINS, Office No. 3, Sassoon Buildings, East, Elphinstone Circle.

TO LET, a newly-built HOUSE, having splendid sea view, situated at Small Colaba, near Messrs. Remington & Co's Cotton Press. Apply to MANOCKJEE NOWROJEE MAISTREE at the Premises.

TO LET, from 1st May, APARTMENTS in Hornby Row. For particulars apply to J. M., care of this paper.

TO LET, the Commodious OFFICES now occupied by MESSRS. CAMPBELL, MITCHELL & Co., 22, Rampart Row. Apply to
ROGERS & Co., Chemists.

TO LET.—GODOWNS at Victoria Bunder, each capable of holding upwards of 1,000 Bales of Goods. Rent Rs. 150 per month. Apply to
REMINGTON & Co.,
Secretaries and Treasurers,
United Victoria, and Colaba Reclamation and Pier Company (Limited).
Elphinstone Circle, 22nd March, 1867.

TO LET, the extensive PREMISES consisting of Offices, Godowns and Stabling, in Parsee Bazar Street, nearly opposite the Elphinstone Circle, and formerly occupied by the Government Commissariat Department, apply to
REMINGTON & Co.
Agents to the Land Mortgage Bank of India, (Limited.)

TO LET, the OFFICES, in Elphinstone Circle, at present occupied by the Bombay Reclamation Company (Limited). Increased accommodation might be given if required. Apply to
RITCHIE, STEAURT & Co.
Bombay, 5th April 1867.

TO BE LET, a COMFORTABLE BUNGALOW, situated on Malabar Hill, now under the occupation of J. BEATTIE, Esq. For rent and other particulars apply to P. BYRAMJEE, House Agent.
11, Forbes Street.

TO LET at MATHERAN for the present Season, THREE Comfortable BUNGALOWS, known as the "EWART LODGE," "WADIA LODGE", and "MALDONGA HOUSE." All of them are furnished and well situated. Rents reasonable. For further particulars apply to P. BYRAMJEE, House Agent.
No. 11, Forbes Street.

TO BE LET, a Three STORIED HOUSE, in Church Gate Street, with a GODOWN on the Ground Floor. It has two separate Cookrooms and the Top Floor is partly facing the sea; for rent and other particulars apply to
11, Forbes Street. P. BYRAMJEE, House Agent.

TO LET, with immediate possession, a comfortable BUNGALOW on Malabar Hill, lately vacated by E. PENNELL, Esq. Rent Rs. 200. For further particulars apply to P. BYRAMJEE, House Agent.
11, Forbes Street.

DINNEFORD'S FLUID MAGNESIA.

FOR Thirty Years the Medical Profession have approved of this pure solution as the best remedy for *Acidity of the Stomach, Headache, Heartburn, Gout, and Indigestion.*

And as a mild Aperient for delicate constitutions, especially adapted for ladies and children. When combined with their
ACIDULATD LEMON SYRUP

It forms a most agreeable effervescing draught, which is both a gentle aperient and grateful febrifuge.

In hot seasons and hot climates the *regular* use of this simple remedy has been found highly beneficial.

IT IS PREPARED BY
DINNEFORD & Co.
CHEMISTS, &c.,
172, NEW BOND STREET, LONDON.

Sold by all respectable Chemists throughout the World.
CAUTION.—See that "DINNEFORD & Co." is on each bottle and red label over the cork.

LEA AND PERRINS'
CELEBRATED
WORCESTERSHIRE SAUCE,
DECLARED BY CONNOISSEURS
TO BE
THE ONLY GOOD SAUCE.

CAUTION AGAINST FRAUD.

The success of this most delicious and unrivalled Condiment having caused certain dealers to apply the name of "Worcestershire Sauce" to their own inferior Compounds, the Public is hereby informed that the only way to secure the genuine, is to

ASK FOR LEA AND PERRINS' SAUCE,

and to see that their names are upon the *wrapper, labels, stopper,* and *bottle.*

Some of the foreign markets having been supplied with a spurious Worcestershire Sauce, upon the wrapper and labels of which the names of Lea and Perrins have been forged, L. and P. give notice that they have furnished their Correspondents with power of attorney to take instant proceedings against *Manufacturers* and *Vendors* of such, or any other imitations by which their right may be infringed.

Ask for LEA and PERRINS' Sauce, and see Name on Wrapper, Label, Bottle, and Stopper.

Wholesale and for Export by the Proprietors, Worcester; Crosse and Blackwell, London, &c., &c.; and by Grocers and Oilmen universally.

NOTICES.

ICE CHESTS AND REFRIGERATORS, see our Illustrated Catalogue. Free by post on application.
SOUNDY & Co.

GAZOGENES OR DOMESTIC SODA WATER APPARATUS. See our Illustrated Catalogue. Free by post on application. SOUNDY & Co.

ICE MAKING MACHINES. See our Illustrated Catalogues. Free by post on application.
SOUNDY & Co.

SOUNDY & CO., BOMBAY IMPORTERS OF MILITARY BAND INSTRUMENTS.—COMMANDING OFFICERS, BAND PRESIDENTS, AND GENTLEMEN who are interested in Military Music, are respectfully informed that SOUNDY & Co., continue to receive additions to their stock of Military Band Instruments, which in extent and in excellence is altogether unequalled in India.

BASSES.—Euphonium in C and B flat, with 4 Pistons. This instrument is most essential for rapid passages, and takes the place of the Solo Ophecleide, both in Military and other Bands. The same as performed on by Signor Luigi of Her Majesty's Theatre and Mr. Laurent's celebrated Quadrille Orchestra	150
Bass Tuba in C. and B flat. The same quality of tone and capabilities as above, but more suitable for Bass subordinate parts	140
Bass or Euphonium. in C and B flat or B only, 4 Pistons	140
CIRCULAR BOMBARDONS.—This newly invented Bass Instrument will be found a great acquisition to a Band; its tone being very deep and full; its peculiar shape rendering it very easy to blow as the tone is produced from an uninterrupted Circular Coil of Tubing; it has three pistons, and stands in the Key of F and E flat	200
BASSONS of the best manufacture with the full complement of Keys, each	150
SAXOPHONE (Bass), Brass, with ... 20 Keys, mouth-piece, &c.. complete in case	200
NOTE.—*This Instrument can take the Bassoon parts in a Band, and can be readily played upon by a Clarionette Player.*	
OPHECLEIDES.—With 11 Keys, same as played by Mr. Hughes, principal Ophecleide in Mons. Jullien's Orchestra. The instrument is considered to be the most perfect ever made	140
BASS TROMBONES.—(Bell forward in G and F with 3 Pistons.) This instrument has all the advantages and is the same in form as the slide Trombone, but with greater facility of execution	140
Bass Slide Trombone in G and F.	80
TROMBONES.—(Tenor) in B flat, Slide	60
Trombone (Tenor), in B flat, or C and B flat, with 3 Pistons	120
Trombone (Alto), in F or E flat, Slide	55
Trombone (Alto), in F and E flat, 3 Pistons	90
CONTRABASSES in C and B flat, with 3 Pistons instead of Rotatory action Cylinders. Most suitable for general use in Military Bands; from the solidity of mechanism it will bear the rough usage consequent on Military duty. Also called "Bombardons"	200
Contrabass in E flat with 3 Pistons. The same quality of tone as above	180
DRUMS, &c.—Bass Drum, Oak Shell, latest improved, largest size. Case and Sticks, with Royal Arms	120
BRASS SHELL FULL SIZE BASS DRUMS.—These Drums are of the strongest manufacture and warranted to retain their Cylindrical form under the hardest wear and tear; the case (*or shell*) being of sheet Brass and rolled out sufficiently thin to resist the strongest bracing, is proof against any casualty of splitting or parting asunder. Complete with sticks, &c.	150
THE NEWLY INTRODUCED REGULATION DRUM as invented by one of the best Drum Makers of the day, is now become the properly recognised side Drum of the whole British Army throughoutthe World. A few of these are now in stock; they are made of sheet Brass, only a few inches in depth and braced with metal rods. The weight is less by one half that of the old model side drum	65
CYMBALS.—Best Turkish, of rich metal, full size	90
CYMBALS.—Best Brass, good toned powerful Instruments	30
TRIANGLES of 12 inches and 9 inches each, both adapted for Military Band............Rs. 12 and	8
DRUM PARCHMENTS for Bass Drums, 36 in. each.	12
Do. do. for Side or Tenor Drums, each	8
METRONOMES for Marking Time to Music	30
Do with Bell to Mark the first Beat of each Bar	40
DRUM ROPES, STICKS, BEATERS BELTS, &c.	
MUSIC PAPER, 12 and 14 Staves, per ream	25
SCORE PAPER, 20 Staves per ream	30
BAND CARDS, ruled on both sides, best stiff Bristol Boards, per 100	
CLARIONET REEDS, best quality, English or French, per dozen	
OBOE REEDS and BASSOON REEDS, per dozen	

It is undeniable that different Makers excel in the Manufacture of particular Instruments, to which they direct their special attention to bring them to perfection. On this account SOUNDY & CO., do not import indiscriminately complete sets of Band Instruments from one Manufacturer, but prefer selecting those *specialities* for which each Manufacturer is distinguished. Consequently, it will be found that all the Instruments made to the order of and imported by SOUNDY & Co., *are the best of their kind as regards tone, quality, and finish.*
SOUNDY & Co.,
Wholesale Importers.
Rampart Row, and Forbes Street, Bombay.

FOR SALE.

FOR SALE, at the Office of this Paper—Price Rs. 4—Rules relating to the winding up of Joint Stock Companies, made by the High Court of Judicature at Bombay, pursuant to Section 189 of the Indian Companies Act 1866.

VALUABLE PROPERTIES FOR SALE.—The LANDED PROPERTY of BOMANJEE FRAMJEE CAMA, situated at the Mount and Tank Bunder, principally consisting of the very LARGE BUNGALOW lately used as the Elphinstone Hotel with the Ground attached, to it say about 73,000 (seventy-three thousand) square yards; and the valuable land lying between that and Tank Bunder, comprising about 50,000 (fifty thousand) square yards. It can be divided into lots to suit purchasers.

Plans can be seen at the Office of the undersigned, where also full particulars as to Title &c. can be obtained.
T. F. PUNNETT,
Manager to the Trustees of B. F. Cama.
6 Rampart Row, Bombay, 23rd February, 1867.

FOR SALE, on Commission, one new SODA-WATER MACHINE by SAMSON BARNETT, complete, Rs. 1,000. Apply to
BAZONJEE & NUSSERWANJEE, Auctioneers.

FOR SALE, on Commission, one rich White and Green Gilted DESERT SET for 36 persons. Apply to
BAZONJEE & NUSSERWANJEE, Auctioneers.

FOR SALE.—A Sociable, by McNAUGHTON and SMITH, and a pair of Arab Horses, 15 hands high, very quiet. To be sold together or separately. The Horses go in single as well as double Harness. They were also used in Saddle and one of them goes in Taudum—can be seen at 24 hours Notice.
BAZONJEE AND NUSSERWANJEE.
11th April, 1867.

FOR SALE at reduced Prices, Portable and Horizontal Steam Engines. On view at the PRINCE OF WALES PRESS COMPANY'S Premises at Colaba. Apply to SIR CHARLES FORBES & Co.
Bombay, 22nd March, 1867.

FOR SALE, a large quantity of the best WOULDHAM PORTLAND CEMENT. Apply to
RITCHIE, STEUART & Co.
Bombay, 18th December 1866.

FOR SALE, STEAM ENGINES, both Portable and Horizontal, of from 7 to 40 horse power. Apply to RITCHIE, STEUART & Co.

DEALS.—FOR SALE, a quantity of DEALS, now lying on the Elphinstone Bunder. Apply to
ROPER, PRICE & Co.

FOR SALE.—The Steam-tug "SPITFIRE," 70 H. P., Register Tounage 74 tons, Built in 1864, by W. Denny and Brothers, Dumbarton. Also the Steam-tug "STURDY" 45 H. P.; 52 Tons. Built in September 1863, by Hart and Sinnott, Liverpool. Apply to
REMINGTON & Co.,
Secretaries and Treasurers,
United Victoria, and Colaba Reclamation and Pier Company (Limited).
Elphinstone Circle, 22nd March, 1867.

WHOLESALE & RETAIL.—TERMS CASH.—JEWELLERY—A large assortment in all its branches.

WATCHES—Gold and Silver English and Geneva.

OPERA, Marine and Race Glasses.

Silver Cake Knives and Electro Silver Plated Spoons and Forks; Ivory Handled Table Cutlery; Papier Mache; Drawing Room Chairs; Ladies' Work Boxes and Desks; Pearl and Tortoise-shell Ladies' Companions; Card Cases and Paper Cutters.

SCENTS—Piesse and Lubins' and others.

Patent Iron and Brass Bedsteads with Mosquito Curtain Rods.

HENESSY'S Brandy............Rs. 24 per dozen.
Champagne Vineyard Proprietors' Brandy " 22½
No. 11, Meadow Street. H. & A. BERENS.

•.• Watches, Clocks and Musical Instruments neatly repaired at moderate charges.

SALSETTE.—VALUABLE PROPERTY FOR SALE.—The respective TRUSTEES of the Estate of MESSRS. ARDASEER CURSETJI DADY, HORMUSJEE CURSETJEE DADY and DADY NUSSERWANJI DADY are prepared to negotiate for the sale of five equal undivided sixth parts or SHARES (the remaining one sixth being held by a gentleman who is in minority) of the villages and lands of Casha Maller containing by estimation 323 morahs, eight parahs, and 1½ adowlies or thereabouts.

The village and lands of Toolsley containing by estimation 21 morahs, 1 parah and 7 adowlies or thereabouts.

The village and lands of Arrear containing by estimation 61 morahs, 17 parahs, and 5/4 adowlies or thereabouts.

The village and lands of Kennery or Canary containing by admeasurement 60 morahs, 18 parahs, and 10 adowlies or thereabouts.

The above properties may be purchased either TOGETHER or SEPARATELY; they are in the immediate vicinity of Bombay, within easy distance of the Bombay, Baroda, and Central India Railway, and are adjacent to the sea. The yearly rental exceeds rupees twenty thousand.

Further particulars may be obtained on application at the office of the undersigned, G. E. WILSON,
Elphinstone Circle, Bombay, 11th March, 1867.

COMMERCIAL INTELLIGENCE.

THE SHARE MARKET.

MONDAY AFTERNOON.

THIS day being a holiday, there was no bazaar.

BOMBAY DAILY BILL AND STOCK LIST.

EXCHANGE.

On.	Terms.	Rates.
London Banks	4 months' sight...	1s. 11⅞d. to 2s. 0d.
Do. Credits... ...	4 Do. do. ...	2s. 0⅛d.
Do. Documents...	4 Do. do. ...	2s. 0¼d.
Calcutta	At sight	100.
Do.	30 days' sight ...	99¾.
Do.	60 Do. do. ...	98¼.
Madras...	60 Do. do. ...	1 dis.
China	Demand	216 nominal.
China House Bills ...	60 days sight ...	213.

DAILY COTTON MARKET REPORT.

BOMBAY, 22ND APRIL.

OLD

	PER CANDY.
Dharwar Sawginned	240 to 245
Dhollera, Bhownuggur	180 to 195
Oomrawuttee, Akote	150 to 160
Compta	200 to 208
Vingoria	195 to 200

NEW.

Oomrawuttee, Akote	225 to 230
Khandeish, Barsee	220 to 225
Dhollera, Bhownuggur	227 to 235
Binganghaut	250 to 255
Broach	225 to 255
Veeraval	205 to 210
Vingoria	225 to 230
Compta	240 to 245
Dharwar Sawginned	255 to 260

Ready Sales............ 400 Candies.
For Future Delivery...2,000 Candies.
Market active. Good demand.

MILITARY.

ARRIVALS.—APRIL 22.

Malcolm, Brigadier General, Staff, on leave, from Ahmednuggur.
Sexton, Captain, 95th Foot, on leave, from Poona.
Spens, Captain, Staff Corps, on duty, from Kurrachee.
Twiss, Captain G., Royal Artillery, on leave, from Ahmedabad.
Bradford, Captain, 108th Foot, on leave, from Secundrabad.
Moors, Major R. A., Madras Staff Corps, on leave, to Kamptee.

DEPARTURES.—APRIL 22.

Dowden, Lieutenant T. F., Royal Engineers, on medical certificate, to England.
Simpson, Lieutenant R. J. B., 36th M. N. I., on medical certificate, to England.
Scrivener, Captain, Pay Master 97th Foot, on duty, to England.
Aitchison, Lieutenant Colonel, Deputy Adjutant General, to rejoin, to Poona.
Turton, Assistant Surgeon F. A., Royal Artillery, on medical certificate, to Europe.
McCallum, Quarter Master R., 14th Brigade R. A., on medical certificate, to Europe.
Twiss, Captain G., Royal Artillery, on leave, to Kirkee.
Britten, Captain, Staff Corps, to rejoin, to Bhosawul.
Moors, Major, Madras Staff Corps, on leave, to Matheran.

ARMY GENERAL ORDERS.

BY THE COMMANDER-IN-CHIEF.
Adjutant General's Office, Poona, 20th April, 1867.

PROMOTIONS, APPOINTMENTS, &C.

The following appointments are made :—

4th Regiment N. I.—Captain J. H. Castell, Staff Corps, to officiate as Quarter Master, *vice* Comyn.

21st Regiment N. I.—Captain C. W. Yonge, Staff Corps, to officiate as wing subaltern.

Captain Thoyts, wing officer, 2nd Grenadier N. I., is appointed to act as Brigade Major, Ahmedabad, during the absence of Captain Green, on medical certificate, or until further orders.

FURLOUGHS, LEAVE OF ABSENCE, &C.

Lieutenant C. P. Temple, 49th Foot, to proceed to England by the overland route for the purpose of appearing before a medical board. This officer is not available for duty with troops.

Quarter Master R. McCallum, 14th Brigade R. A., from date of departure to 30 days to Bombay, on medical certificate.

Lieutenant C. P. Temple, 49th Foot, from 10th April to 9th May, to proceed to Bombay, on medical certificate, preparatory to obtaining a final certificate to Europe.

Captain E. H. Ashe, 8th N. I., from date of departure to 30 days, to proceed to Bombay, on medical certificate.

Captain H. C. Bambridge, 13th Regiment N. I., from 6th to 13th April, to remain in Bombay, on medical certificate.

ORDERS, &C., CONFIRMED.

The following temporary arrangements are confirmed with effect from the 5th instant, in succession to Lieutenant Colonel Green :—

19th Regiment N. I.—Major W. Creagh, to officiate as Commandant; Captain H. C. Davidson, as second in Command; Captain W. Jacob, as wing officer; and Lieutenant R. J. Trench, as Quarter Master in addition to his own duties.

BENGAL.

(*From the Gazette of India, April 13.*)

PROMOTIONS.

The following promotions and alterations of rank are made, subject to Her Majesty's approval :—

Cadre of the late 45th Native Infantry.—Captain (Brevet Lieut. Col.) Octavius Edward Rothney (Staff Corps), to be Major and Lieutenant (Capt. in Staff Corps) James Vere Hunt, to be Captain in room of Lieutenant Colonel T. F. Wilson, C. B. (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Major (Lieut. Col. in Staff Corps) Nathaniel Robert Sneyd, to be Lieut. Colonel in room of Lieutenant Colonel N. C. Boswell, Bengal Infantry, retired.

Cadre of the late 57th Native Infantry.—Captain (Lieut. Col. in Staff Corps) John Louis Nation, to be Major and Lieutenant (Capt. in Staff Corps) Harry DeBrett, to be Captain in room of Lieutenant Colonel N. C. Boswell Bengal Infantry, retired.

Bengal Infantry.—Major (Lieut. Col. in Staff Corps) Richard Lloyd Thompson, to be Lieut. Colonel in room of Lieutenant Colonel N. R. Sneyd (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 10th Native Infantry.—Capt. (Lieut. Col. in Staff Corps) William Boyd Irwin, to be Major and Lieut. John Liston (Staff Corps), to be Captain in room of Lieutenant Colonel N. Sneyd (Staff Corps) removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Major Edgar John Sphilsbury (Staff Corps), to be Lieut. Colonel in room of Lieutenant Colonel R. L. Thompson (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 67th Native Infantry.—Capt. (Major in Staff Corps) William Bottom Gerdlestone, to be Major and Lieut. (Capt. in Staff Corps) Horbert Mills Repton, to be Captain in room of Lieutenant Colonel R. L. Thompson (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Major Henry Daniel Maunsell (Staff Corps), to be Lieut. Colonel in room of Lieutenant Colonel E. J. Sphilsbury (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 62nd Native Infantry.—Capt. (Major in Staff Corps) Charles Francis Grant Lamb, to be Major and Lieut. (Capt. in Staff Corps) William Cabell, to be Captain in room of Lieutenant Colonel E. J. Spilsbury (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Major (Lieut. Col. in Staff Corps) Blane John McLeod Farrington, to be Lieut. Colonel in room of Lieutenant Colonel H. D. Maunsell (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 4th Native Infantry.—Capt. (Lieut. Col. in Staff Corps) John Elphinstone Fraser, to be Major and Lieut. (Capt. in Staff Corps) William Playfair, to be Captain in room of Lieutenant Colonel H. D. Maunsell (Staff Corps) removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Major George Fullerton Carnegie (Staff Corps) to be Lieut. Colonel in room of Lieutenant Colonel O. J. McL. Farrington (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 44th Native Infantry.—Capt. (Major in Staff Corps) James Sebastian Rawlins, to be Major and Lieut. (Capt. in Staff Corps) Oliver Richardson Newmarch, to be Captain in room of Lieutenant Colonel O. J. McL. Farrington (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Major (Lieut. Col. in Staff Corps) Samuel Hugh James Davies, to be Lieut. Colonel in room of Lieutenant Colonel G. F. Carnegie (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 51st Native Infantry.—Capt. (Major in Staff Corps) John Smith, to be Major and Lieutenant (Capt. in Staff Corps) William Gordon Chalmers, to be Captain in room of Lieutenant Colonel G. F. Carnegie (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Major (Brevet Lieut. Col.) Henry Finch, to be Lieut. Colonel in room of Lieutenant Colonel S. H. J. Davies (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 31st Native Infantry.—Capt. (Major in Staff Corps) William Davis, to be Major and Lieut (Capt. in Staff Corps) Halford Fellowes, to be Captain in room of Lieutenant S. H. J. Davies (Staff Cops), removed from the list of Regimental Lieutenant Colonels.

ALTERATIONS OF RANK.

Bengal Infantry—Lieut. Col. Charles Edward Mills, in room of Lieutenant Colonel B. Dinning, Bengal Infantry, transferred to the Staff Corps.

Cadre of the late 28th Native Infantry.—Major William Paske (Staff Corps) and Capt. Alexander Bruce (Staff Corps), in room of Lieutenant Colonel B. Dinning, Bengal Infantry, transferred to the Staff Corps.

Bengal Infantry.—Lieut. Colonel (Major in Staff Corps) Lestock Boileau Jones, in room of Lieutenant Colonel (Brevet Colonel) G. W. Bishop, Bengal Infantry, promoted.

Cadre of the late 58th Native Infantry.—Major Felix Vincent Richard Jervis (Staff Corps, and Capt. (Major in Staff Corps) Walter Henry Smith, in room of Lieutenant Colonel (Brevet Colonel) G. W. Bishop, Bengal Infantry, promoted.

Bengal Infantry.—Lieut. Col. (Major in Staff Corps) William Ruxton Eneas Alexander, in room of Lieutenant Colonel L. B. Jones (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 53rd Native Infantry.—Major Henry Alexander Cockburn, and Capt. (Lieut. in Staff Corps) Frederick Peere Williams Freeman, in room of Lieutenant Colonel L. B. Jones (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Bengal Infantry.—Lieutenant Col. Harry Elliott Young, in room of Lieutenant Colonel W. R. E. Alexander (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

Cadre of the late 54th Native Infantry.—Major (Lieutenant Col. in Staff Corps) Thomas Rattray, and Capt. Alexander McLeod Stewart, in room of Lieutenant Colonel W. R. E. Alexander (Staff Corps), removed from the list of Regimental Lieutenant Colonels.

The following extract from the *London Gazette* of the 26th February are published for general information :—

WAR OFFICE, *Pall Mall*,
26th February, 1867.

BREVET.

" Captain John William Willoughby Osborne, C. B., Madras Staff Corps, to be Major. Dated 2nd January 1862."

The under-mentioned promotions to take place in Her Majesty's Indian Military Forces, consequent on the death of General Charles Herbert, C. B., Madras Infantry, on the 17th January 1867, and Major General Thomas Alexander Augustus Munsey, Madras Cavalry, on the 23rd January 1867 :—

Lieutenant General Sir John Low, K. C. B., Madras Infantry, to be General. Dated 18th January 1867.

Major General Henry Chambers Murray Cox, Madras Infantry, to be Lieutenant General. Dated 18th January 1867.

Colonel William Pitt Macdonald, Madras Staff Corps, to be Major General. Dated 18th January 1867.

Colonel Frank Turner, C. B., Royal (late Bengal) Artillery, to be Major General. Dated 24th January 1867.

The under-mentioned officers who have retired upon full pay to have a step of honorary rank as follows :—

Lieutenant Colonel Charles Samuel John Terrot, Bengal Infantry, to be Colonel. Dated 26th February 1867.

Captain Charles Johnson Anthony Deane, Madras Infantry, to be Major. Dated 26th February 1867.

Surgeon Major John William Mudge, Madras Establishment, to be Deputy Inspector General of Hospitals. Dated 26th February 1867.

SHIPPING.

ARRIVALS.

APRIL.
22 Rangoon (s) ....Dundas ....Hongkong, April 1.

The following vessels obtained their port clearances yesterday :—ship *Mary Stenhouse*, J. Woodman, bound to Liverpool.
Barque *Batavia*, A. Robertson, bound to Rangoon.

BENGAL.

ARRIVAL.—April 19th, ship *John O'Gaunt*.

NEW ADVERTISEMENTS.

NEARLY READY.

"PUNCH IN INDIA,"

FOR APRIL.

CONTENTS.

CARTOON—"AUNT SALLY."
AUNT SALLY—Mr. Massey.
1st Player—Young Bengal.
2nd do. Miss Bombay, very tired and sleepy.
3rd do. Mrs. Madras fast asleep.

THE TRUE, THRILLING, SENSATIONAL, AND STARTLING DELINEATION OF THE ADVENTURES OF AN UNSOPHISTICATED COOMBEE WITH A "LIVE" SHELL.
HALF PAGE, 1st Tableau—He findeth and bringeth home the shell in triumph!
HALF PAGE, 2nd Tableau—His friends and *He* are met together to witness the result of igniting the shell!!
HALF PAGE, 3rd Tableau—The shell ignited!!!

QUARTER PAGE.—Our Friend, the ingenious Mr. Jones, has a new invention.

WHOLE PAGE—How our Fat Contributor went to Nagpore and came back again. *A series, to be continued.*

The Nagpore Cinderella and several other Vignettes.

Contributors are urgently requested to send in their MSS., "AT ONCE."

ADVERTISING AT RAILWAY STATIONS.

IT is intended to open the Advertising at Railway Stations on the 1st of May, and Advertisers are requested to forward their placards to the Manager, *Bombay Gazette*, before the 27th instant.
Bombay Gazette Press, 15th April, 1867.

VALUABLE PROPERTY FOR SALE, the Property of Mr. P. GRANT, Saddler, in East Street, Poona. Application to be made at No. 1, Medow Street, Fort, either personally or by letter.
22nd April, 1867.

STEAM MORTAR MILL WANTED.—WANTED to purchase a Steam Mortar Mill with or without Steam power. Apply stating price and where to be seen, to Wells and Glover, Contractors, Bombay.
Contractors' Office, 22nd April, 1867.

NOTICE.—Consignees of Cargo per Ship "LONDON," Captain J. MINTO, which arrived here from Rangoon on the 20th instant, are requested to take the delivery of their Cargo as they come to hand, otherwise the same will be landed by the Captain at the risk and expence of the concerned.
J. MINTO, Master.

10 RUPEES REWARD.—LOST, on SATURDAY last, between 9 and 10 P. M., a small DEER with straight horns. Any person giving information which will lead to the recovery of the same, will receive the above reward. Address J. R. care of *Bombay Gazette*.

BROWN, FRETWELL & Co.—AUCTION SALE OF HANDSOME HOUSEHOLD FURNITURE, PLATED AND GLASS WARE, &c., &c., Bellasis Road. On THURSDAY, May 2nd, Messrs. BROWN, FRETWELL, & Co., will sell by PUBLIC AUCTION, a quantity of Handsome Modern Household Furniture, comprising Carved Blackwood and Mahogany Circular, Telescopic, and other Tables, Dressing and Washing Tables, Ormolee Chiffoniers and Cupboards Blackwood Do. Teapoys, Hatstands, Couches, Easy and other Chairs, Presses, Screens, Whatnots, Toilet Glasses, Pictures, Glass and Plated Ware, &c., &c., several valuable Oil Paintings by celebrated Masters, two tents (if not previously disposed of) Dinner Service and Invoice of French earthernware and any other articles offering. No Catalogues, and the property can be seen on application at the Auction Rooms of Messrs. BROWN, FRETWELL, & Co.
Bellasis Road, Byculla.

THE NATIONAL FINANCIAL OF INDIA (LIMITED).—NOTICE.—The SPECIAL GENERAL MEETING of the SHAREHOLDERS of this Association, which had been POSTPONED, will be held on THURSDAY next, the 25th instant, at 4 P. M., at the Office of Mr. KHUNDERAO MOROJEE, Solicitor, at Hummum Street, Fort, when the following propositions, in addition to the one already advertised, will be submitted for their consideration, namely—
That a Committee be appointed by the Shareholders to confer with the Liquidators the terms of compromise with the Creditors.
That two more Liquidators be appointed to act in concert with the former Liquidators, and any other propositions the Shareholders may deem necessary.
W. CRISTNA SINOY,
For self and Co, Liquidator.
Bombay, 20th April, 1867.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.
In the matters of the the Indian Company's Act 1866 and the KATTIAWAR TRADING COMPANY (LIMITED).
THE CREDITORS of the above named Corporation are required on or before MONDAY the 6th day of May next to send in their names and addresses and the particulars of their DEBTS and CLAIMS and the names and addresses of their Attorneys (if any) to MICHAEL ROONAN the Liquidator of the above Company, and if so required by notice in writing from the said Liquidator are by their Attorneys to come in and prove their said Debts and Claims at such time as shall be specified in the said notice or in default thereof they will be excluded from the benefit of any distribution made before such Debts are proved. Monday the 20th day of May next, at the office of the Company, No. 6, Rampart Row, is appointed for adjudicating on the said Claims.—Dated this 22nd April 1867.
MICHAEL ROONAN, Liquidator.

GRANT ROAD THEATRE.

THIS EVENING, TUESDAY, 23RD APRIL,
GRAND MAGICAL ENTERTAINMENT,
FOR THE BENEFIT OF
MR. LOUIS PERSOIR AND FAMILY.

PRICES OF ADMISSION.
Dress Circle............Rs. 5 | Stalls....................Rs 3
Gallery.................. „ 2 | Pit........................ „ 1
For further Particulars see Hand Bills.
Doors open at 8 o'clock perfarmance to commence at 9 precisely.
LOUIS PERSOIR, Manager.
Tickets to be had at Messrs. SOUNDY & Co.

ON COMMISSION SALE.—The following Second hand Instruments, the property of a Gentleman desirous of disposing of them, are offered at the prices annexed to each :—
THEODOLITE, 5-inch Everest, by Troughton and Simms ....Rs. 325
THEODOLITE 5-inch Everest, by Elliott 300
DUMPY LEVEL 14-inch, by Elliott................ 125
LEVELLING STOVES.................................. 30
BRASS CHAIN, 100 feet.............................. 10
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In the matter of the Indian Companies Act X. of 1866 and of the MERCANTILE CREDIT AND FINANCIAL ASSOCIATION (LIMITED).
NOTICE is hereby given that the Honourable MR. JUSTICE WESTROPP has fixed TUESDAY, the 30th day of April instant, at 11 o'clock in the forenoon, at his chambers in the Court-house of the High Court at Bombay as the time and place for the appointment of an Official Liquidator of the abovenamed Company.—Dated this 22nd April 1867.
CRAWFORD & HURRELL,
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NOTICE is hereby given that MEMON GOOL MAHOMED HAJEE ADUM SON, and MARIANBEEBEE, widow and Administratrix of the late MEMON HAJEE ADUM respectively of Bombay, Mahomedan Inhabitants, have contracted and agreed with ABDOOL HOOSSEEN SHURUFALLY to mortgage with him *Firstly*. All that piece or parcel of ground with the Messuage, Tenement or Dwelling-house or apartment built and standing upon the Fazendaree Ground belonging to Baloo Meeya Falkay without the Fort of Bombay in Syed Abdool Rahemon Street or Bangdee Moola formerly assessed by the Collector of Assessment under No. 8 and at present bearing No. 7 and bounded as follows :—On or towards the east by the Public Road; on or towards the west by the House of Parsun Sonabai; on or towards the north by the House of Vunmallee Deojee and on or towards the south by the adjoining moiety or half of a House or apartment belonging to the late Jeevunlalljee Maharaj, and *Secondly*. All that Messuage Tenement or Dwelling-house built and standing on the Fazendaree ground belonging to Munelalljee Withaljee Maharaj without the Fort of Bombay in Bangdee Moolla or Syed Abdool Rahiman-street, formerly assessed by the Collector of Assessment under No. 7 and at present under No. 6 and bounded as follows :—on or towards the east by the Public Road, on or towards the west by the Sweepers passage, on or towards the north by the property firstly herein described; and on or towards the south by a foot passage. All persons having any claim on the aforesaid properties by way of mortgage, inheritance gift, lease or otherwise should make the same known to me in writing within 14 days from the date hereof otherwise the mortgage will be completed and he, she, or they will be precluded therefrom.—Dated this 22nd April, 1867.
KHUNDERAO MOROJEE,
Solicitor for Mortgagee.

The Bombay Gazette

TUESDAY, APRIL 23, 1867.

THE Cretan insurrection is only another illustration, of the many recently afforded, of the curse it is to a modern Government to have an alien race under its sway. Greece and Crete are endeavouring to play the same game which Italy and Venice and Germany and Schleswig-Holstein have found so successful. Though arms or diplomacy may extinguish this particular manifestation, there can be no doubt that it will be merely the commencement of a system of agitation on the one side, and repression on the other, together with all the other symptoms indicating that state of "persistent passive resistance" which the "nationalities" have found to pay so well. The real truth is that the advance of civilization has been peculiarly unfavourable to those heterogeneous states which the warlike prowess of former ages built up. In the first place, the more extended education of the present day has raised historical and ethnological sympathies which before had no place, or a place only in the hearts of the enlightened few. In the second, the improved appliances of modern administration have enabled central governments to extend a more strict supervision over distant provinces, in fact to consolidate into a rule what was formerly only an apparatus for exacting revenue. Of course this supervision is calculated to irritate a people of different habits or civilization, and they who do not care to risk their lives in order to pay taxes to one government rather than another will rise *en masse* against an interference with their national customs. Thirdly, the better police of modern states has destroyed the occupation of that numerous class of robbers, bandits, and other amiable gentry who formerly carried on war on their own account. Of course numerous men of this class, or who (but for fear of the gallows) would be of this class, abound in every country, and, naturally enough, they entertain little love for the power which represses their inclinations, and any scheme which promises to upset it, particularly if the attempt is likely to produce a brisk little war, and may be followed by the erection of a "nation" which shall be able to "play a part in the history of the world," is sure of their countenance and support. Hence, in almost every subject country, the most dangerous, because the most enterprising and martial class, will be found on the side of revolution. The reason why they do not (except to a small extent) assume this attitude in "free and sovereign states," is to be found in the fact that the majority of these keep up numerous and powerful standing armies, the achievements of which are endeared to the people as part of the national honour, and which being thus popular afford an outlet to that spirit of combative enterprise which is so conspicuous in the character of man. In England, it is true that many circumstances, such as the permanent separation of the grades of privates and officers, the straggling nature of the national possessions, which men keep absent for years thousands of miles from their homes, the estrangement of class and class, and other matters connected with the organization and economy of the army (which besides bears too small a proportion to the population to serve the purpose we are alluding to), prevent that force from acting in this manner except in a subordinate degree, but its place is supplied by maritime pursuits, by emigration and colonisation —so that the reckless, destitute, adventurers of the United Kingdom stream out over the ocean to Canada, to Australia, and to Yankee-Land.

Agreeably to these general considerations, suggested by the history of the last eighty years, it is to be hoped that no fanciful dread of the "Eastern Question" will induce the diplomatists of Europe to interfere with the Candian dispute on the side of Turkey. On the other hand, it would be a very invidious task to wrest Candia from the Sultan and make it over to King George. It will be altogether the best plan for all parties, to allow Hellene and Osmanli to have it out between them. We may be sure that all the assistance the Cretans need, short of a *corps d'armée* in bodily presence, whether in arms, ammunition, or officers, will be afforded by the sympathising Greeks. If the Cretans obtain the upper hand, expel the Turkish troops, and vote for annexation to Greece, it will be then time enough to accept the *fait accompli* —if they fail, enough blood will have been let to keep them quiet for the next ten years. At present, as far as we know for certain, the scales of Zeus appear pretty equally balanced.

But, while noticing this subject, it will not be going far out of our way to take a flying glimpse at that terrible "Eastern Question." Now we may as well commence our survey by discriminating the real from the ostensible difficulty of its "solution." It may as well be acknowledged that the stock phrases "good of mankind," "interests of civilization," "international morality," are, as employed in this case, simply excuses. There is not the slightest difficulty in proposing "progressive" and "pacific" solutions of the matter. The real obstacle is the grasping acquisitiveness of each and all of the powers interested. One wants Constantinople and its appurtenances because it would form a capital consecrated as the fountain of the religious faith she upholds, and inferior only to Rome in Imperial dignity and historical traditions. A second supposes that its possession, along with Syria, would give her the command of the Mediterranean. A third imagines that its possession by either of the others would enable them to command her route to a distant dependency, and is determined that neither shall get it with her consent. But recent events have opened the way for a resolution of this enigma, which, though perhaps it would satisfy the acquisitive propensities of none of the parties, would be as near abstract justice and political expediency as it is possible for fallible mortals to devise. If Austria would only heartily adopt a liberal policy, and guarantee the domestic and administrative independence of her subject peoples, it might not be difficult to effect a resuscitation of the "Pansclavonian" idea, and a judicious management of the now orthodox weapons, Revolutions and Plebiscites, might win for the Hapsburgs as wide or a wider empire than that they lost at Sadowa. While Austria was thus absorbing the Slavonic races of the Danube, Greece might do as much to the Hellenic races of Epirus, Albania, and Montenegro.

The tenour of all the recent news from Europe confirms the opinion that a renewed attempt on the part at all events of one great power to enforce a solution of the question in the way most favourable to her own interests cannot be much longer delayed. Russia is steadily preparing herself to take advantage of the war which may be regarded as almost inevitable between France and Prussia in order to accomplish the chief object of her foreign policy, the conquest of the European provinces of the Turkish Empire. There can be little reasonable doubt that the first cannon fired on the banks of the Rhine will be the signal for the revival of those aggressive projects in the East of Europe which the Western Powers spent so much blood and treasure to counteract in 1854. France will probably have enough to do at home, to keep her from active interference with the designs of Russia, though if the Westesn Powers were still agreed as to the course of policy to be adopted in the East, they might by their maritime strength alone, (for there is no Prussian navy to give employment to the French iron-clads) compel Russia to abstain from violating the provisions of the Treaty of Paris of 1856. The Russian Empire, on the other hand, is much stronger now than it was in the time of Nicholas. Poland is "tranquil;" the Caucasus acknowledges the dominion of the Emperor Alexander; and not only has the material prosperity of the whole country made great progress, but the emancipation of the serfs has made the Russian people for the first time a nation inspired with the energy and vigour of free men. England, moreover, seems to be unwilling to raise her arm again in behalf of the Turk, and will, it is said, be content even to let Russia, as the mistress of Constantinople, become a great maritime Power, provided only no one touches Egypt. "England," the *Times* told us last October, "will fight for Egypt;" but it may be too late to fight for Egypt when the Russian is already established at Constantinople; and what our statesmen ought at once to aim at is to obtain guarantees for the independence of the isthmus which commands the high road between India and Europe. The English people are now—we believe, too enlightened to permit their Government to go to war for the maintenance of the Turkish Empire as it is; and, if the oft-predicted break-up is indeed near at hand (though the Turks, we imagine, will not be driven out of Europe quite so easily as many persons anticipate) it is but just that England should hasten to protect her own interests and to profit by an unequalled opportunity of strengthening, by the virtual possession of Egypt, that maritime supremacy which is her chief strength.

WE are glad to observe from the report which we publish in another column, that Mr. John Smith, Liquidator of the Financial Association of India and China, is not to be allowed to enjoy the absurdly large remuneration which some shareholders succeeded in voting him, without the sense of the Company being again taken upon the question. Mr. Smith appeared by counsel before Mr. Justice Westropp at the High Court yesterday, for the purpose of showing cause why the resolution of the meeting held on 4th April, appointing him to be liquidator should not be rescinded in so far as it fixed his remuneration at 2½ per cent. on the assets realised. After a long discussion between the counsel for the petitioners and those representing Mr. Smith, the Court came to the conclusion to comply with the petition, it being considered that the advertisement calling the meeting had not been sufficiently full, and that it was possible that at all events many of the shareholders who did not attend the meeting had been taken "by surprise." It will, therefore, be for the shareholders to reconsider the question of remuneration. We hope they will take a really rational view of the matter referred to them by the Court. Any one might think from the profusely liberal manner in which the shareholders, or some of them, were voting away the greater portion of a lac of rupees that they were under the profoundest obligations to Mr. Smith. The sum of £7,500 is surely a ridiculously extravagant sum to pay for the winding up of such a concern as the old Financial.

THE Straits Settlements have been celebrating as a political event of the first magnitude the transfer of the Settlements from Indian to Imperial Rule. And so heartily have they been "demonstrating," and holding jubilee that we might well imagine the Settlements formed an Oriental Venetia or that India was under the Government of some untameable savage or rapacious despot, and not under the rule of civilized English gentlemen of kindred stock to those who must govern the new colony. So unprepared were the Settlements for so much unanticipated happiness, and so taken by surprise at their own emancipation, notwithstanding the long years of discontented wrangling for a transfer of the Settlements to the Colonial Office, that there was no building for the newly appointed Colonial Legislature to meet, and it has had to obtain the use of the Municipal Town Hall. The same afternoon on which the inauguration of the new Government took place saw that Government pass several laws which, says the *Straits Times*, "could not have become law under the old system without months of protracted agitation." One of the first results of the transfer is also to raise a question regarding the position of the Indian Uncovenanted Servants who have been retained in the Colonial Service, in so far as their pensions are concerned. The dispute is to be referred to the Secretaries of State for India and the Colonies, but it appears that these dignitaries are disposed to recognise the right of these Uncovenanted Servants to their pensions. If the Straits Settlements now lag behind the rest of the civilized world nobody will be to blame but themselves.

THE *Oudh Gazette* :—We regret to inform our readers that cholera has broken out in the city of Benares. Pundit Vithul Shastree, Professor of the Sankhya Philosophy, in the Sanskrit department of the Queen's College, has fallen a victim to it. He was one of the gems of the Benares College, and his untimely death, seeing that he was a young man, has cast a gloom over the literary community of that city. He was a Mahratta Brahmin of poor birth.

THE *Indian Daily News* :—The following information has been forwarded to us by the Director of Telegraphs in India :—The banks of the Tigris have given way between Mosul and Bagdad, and the country is flooded to such an extent that the telegraph line cannot be repaired until the water subsides, which may not happen for two months. In the meantime an efficient courier service has been established over the interrupted portion of the line, causing a delay not exceeding 12 hours. Latest dates via Turkey, 10th. Messages can be sent via Russia at the option of the senders, which must be intimated on the face of the message. A double line has just been constructed through Persia, as far as Teheran, which is expected to be in perfect working order daily. Latest dates via Russia, 2nd. Messages on which the full amount have been paid, will be forwarded by whichever route is quickest at the time.

THE same :—Colonel Fytche, "the new broom" in Burmese affairs, has commenced retrenchments. The first move has been to do away with the medical services of the Doctor of the *Arracan*. We have not yet heard where else he has applied the scissors of retrenchment.

THE same :—Our military readers will see the nineteen promotions made of Majors to Lieutenant-Colonels in the last batch of General Orders, by the retirement of Colonel Dennis, and the election for the Staff Corps of Colonel Dinning. Two of the Lieutenant-Colonels and two Majors draw local pay of rank. All the others with the exception of six Lieutenant-Colonels, have been already in receipt in the Staff Corps of the pay of their present rank. The six Lieutenant-Colonels alluded to, being only Majors in the Staff Corps, only draw the pay of such rank, so that Government is really put to a very trifling expense in promoting thirty-eight officers.

THE *Englishman* :—Letters from England state, that Captain Scott Jervis has met with a fair reception at the Horse-Guards, and that his name has not been removed from the Army List. It is added that it is very probable the whole of the questions at issue between Sir W. Mansfield, and his late Aide-de-Camp, will be reconsidered in England.

THE same :—It is a great pity the relations between the High Court and the Government of Bengal have not been clearly laid down. The disputes which are now constantly arising between the two authorities, one jealous of its power, and the other jealous of its privileges, are neither creditable, nor calculated to subserve the public interests. The latest cause of quarrel would appear to be a request on the part of the local Government, to have a draft of some rules prepared for the inspection of wills, filed under section 259, of Act X of 1865. This request has been repeatedly preferred, but no reply has as yet been elicited. The Judges seem to entertain the opinion that they are not bound to comply with the requests of the Bengal Government. The matter is before the Viceroy, and will, we suppose, have to be referred to the Secretary of State.

THE same :—The Kookies of the Chittagong district, to whose dissatisfaction with the Government proposals, we drew attention some time back, have hit upon a most irritating mode of expressing their displeasure. Living in a country of hills, and dense forests, the tribes pounce down suddenly upon the villages of the lowlanders; put to the sword all who resist; burn their stores of paddy, or the cotton they may have collected; and then disappear laden with booty, and accompanied with a long string of captive women and children, in the direction of the fastnesses of the Shindoo country. Considering the difficult nature of the country in which these frequent raids are perpetrated, it is a pity that these tribes cannot be conciliated, or rather won from their wild habits, or taught such a lesson as shall convince them, once for all, of the folly of supposing they can ply the trade of cateran with impunity.

THE following letter from Hong Kong, of the 31st January, has been communicated by the French Government to the Paris Press :—"The commerce of our port, which has had frequently to suffer from the depredations of Chinese pirates, has learned with great satisfaction that, to remedy this state of things, the British Admiralty has determined to send immediately to our waters a flotilla of gunboats charged specially to destroy piracy. The Viceroy of Canton, in whose territory most of the pirates reside, seems, on his part, disposed to co-operate in chastising them, and has, accordingly, bought several steamers from European houses. These vessels are to be armed with cannon, and commanded by English officers. *En attendant* the suppression of piracy, hydrographical surveys are being actively made for the purpose of rendering navigation safer. After the charts and instructions published by Captain Reed, of the *Rifleman*, Commodore Oliver J. Jones has issued others of another part of our coasts, made by Captain Bullock, of the steamer *Serpent*. When all the necessary surveys shall be completed, navigators in the Chinese and Japan seas will possess a guide equal to that of Horsburgh for the seas of India. It is to be desired that, in addition to these works of public utility, light houses, docks, and quays shall be constructed in the ports open to foreigners, and that buoys shall be placed to indicate the entrance into rivers and good anchorages."

MR. DICKSON ON PAPER CURRENCY AND BANKING.

MR. DICKSON'S Minute having been merely intended for the private use of the Directors of the Presidency Banks, and evidently got up hastily for the special business under their consideration, it may not be thought a fair subject for severe public criticism; but as it has become so widely ventilated, and from his position as Secretary to the Bank of Bengal, and having been one of the principal witnesses examined by the Commission recently sitting upon the question of Currency in India, his opinions cannot be regarded as unimportant, and may, therefore, reasonably be subjected to a mild examination. Mr. Dickson had a perfectly good right to give his Directors the benefit of his views upon the question of Paper Issues and the principles of Banking, but we were hardly prepared to find so much matter of mere historical detail and discursive reviewing mixed up with a strictly business report, and thus opening up the wide field of controversy occupied for some years past by the financiers and political economists of England, France, and America. This certainly offers ample scope for a more extended discussion than we are prepared to enter upon, and we think that for all the objects Mr. Dickson had in view by introducing the Currency question into his report it had been better if he had confined himself more exclusively to India.

He opens the question as follows :—"First of all it may be well to state that we have at home a class of political economists, who hold the theory that, in Currency and Banking legislation, it is sounder policy so to frame the laws as to encourage the distribution of the banking reserves of a country among several banks instead of holding them in a single bank. It is not improbable that some people, reasoning by analogy, and holding in principle similar views, may propound them in India." The "banking reserves of a country," which may be held in a single bank, we take to mean the unemployed funds which banking concerns keep for meeting their daily demands. Without waiting in the meantime to discuss the soundness or unsoundness of this theory, we shall proceed with Mr. Dickson's review of Banking and Currency in other countries, in order to arrive, as nearly as possible, at what his own particular opinions are.

He proceeds to explain that the question of rival banks of issue "first assumed a practical shape in 1865," when the French Government appointed a Commission of Enquiry to report whether there should be another great rival bank to the Bank of France—which, he informs his Directors, has a monopoly of the paper circulation throughout the Empire, and is not restrained in the issue of it, but is bound to protect it—that is to pay it when demanded in coin.

We may observe here, in passing, that Mr. Dickson completely ignores his own country when he states that the question of rival banks of issue first assumed a practical shape in France, in 1865; for early in last century the question assumed a very practical shape indeed, by the establishment of rival banks in Scotland, which have been multiplying in number and growing in prosperity, and have kept up a highly developed competitive note circulation, even to the almost entire exclusion of gold and silver, except so far as the latter is required for small change. The enquiry instituted in France had accordingly particular reference to the Scotch system, and the city corporations of Edinburgh and Glasgow were requested to send deputies to give evidence.

After this reference to France, the Minute goes on to explain the constitution of the Bank of England, and the difference between it and the Bank of France. "The law," says Mr. Dickson, "defines the proportion of securities and bullion which must be held against the paper circulation, and separates the Issue from the Banking Department." He explains that the issue of notes is restricted, and that, owing to the tax imposed by Government upon the amount in circulation, the Bank may be looked upon as the retail agent of Government more than the pure issuer of her own notes. He concludes the comparison by stating that "both banks are the two great reservoirs in which the banking reserves of both nations are held," and sums up the weight of evidence in both countries in favour of the two "great reservoirs," in terms from which we may assume that his own views coincide with those of "the ablest financiers and some of the more notable political economists in France and England" against a rival bank in France, "and I venture," he adds, "it may be with great presumption, to doubt if the moneyed classes, including the representatives of the London and Provincial Banks, will, in 1867, gainsay the evidence which they gave in 1848 and 1858 in favour of the constitution of the Bank of England, *so far at least as the banking department is concerned.*"

With regard to the constitution of the Bank of England Mr. Dickson's description can hardly be accepted as correct. The Act of 1844, which separated the Issue from the Banking Department, provides that notes are to be issued against securities to the amount of fourteen millions, and against so much gold coin and gold and silver bullion as may from time to time be held by the bank, and it shall not be required by the Banking Department." It is however, provided by the Act that, in the case of any bank issuing notes before its passing, and giving up such issue, the Bank may increase her issue, in lieu of such lapsed issues, to the extent of two thirds, against Government securities. It cannot therefore be said, as Mr. Dickson states, that the law defines the "proportion" between securities and bullion. The securities are for a fixed amount, while the bullion continually fluctuates according to the state of the foreign exchanges. There is in that case no proportion subsisting between them, and we may here remark that it is this peculiarity in the constitution of the Bank of England—which makes her currency dependent upon the foreign exchanges, as affecting the influx and efflux of gold and silver—which has given rise to so much dissatisfaction among the "moneyed classes" with the working of the Act during times of pressure, because in their view the contraction and expansion of the Bank of England currency should not be entirely dependent upon such fluctuations, and those who are opposed to this restriction believe that if the Bank were free to issue against additional securities, or upon her own credit as she was able to do before the passing of the Act, and as the Bank of France is still able to do, it would tend to mitigate the severity of those frequently recurring crises, or at least to shorten their duration without having recourse to the extreme measure of suspending the operation of the law; for it is found that whenever the Act is put to the test it is necessary, in the true interest of the country, to suspend it. It was in consequence of two such suspensions that the evidence to which Mr. Dickson refers was taken in 1848 and 1858, and which he states was in favour of the constitution of the Bank of England. It must be particularly noted, however, that he takes care to qualify this assertion by adding "so far at least as the Banking Department is concerned." The peculiar part of the constitution, which has given rise to so much animadversion and discussion, is the separation of the Issue from the Banking Department, by which the issue of notes was restricted, and the Act which effected this defines the Banking Department as being "like any other banking concern using Bank of England notes." In that case the evidence taken in 1848 and 1858 would have little or no reference to the Banking Department, as it did not affect the question of Currency more than any other banking concern in London using Bank of England notes, and, so far as the witnesses gave evidence regarding the Banking Department, it is likely to be such as they would give concerning any other bank having an issue of its own, or using Bank of England notes. We have not got the evidence of 1848 and 1858 before us, but we venture to question if its weight was in favour of the constitution of the Bank of England so far as the Currency question was concerned.

We may remark that all other banks in England which have a paper issue are "retailers" to Government in the same sense as the Bank of England is said to be by Mr. Dickson, because they all pay duty upon the amount of their actual circulation, and the principle appears to us quite sound. Doubtless it is a mutual benefit, but when the public accept from the banks a circulating medium, merely representing real value, it is consistent with the principles of equity and sound legislation, that a portion of the profits arising from it should return to Government as representing the public and acting for their behoof.

It may be also well to state for more exact information that Government receives £180,000 in lieu of the circulation of the Bank of England, together with a proportion of the profits arising from any lapsed issues she may take over from other banks, and her monopoly of the circulation only extends to London and its vicinity, within a radius of sixty-five miles. That she is "the great reservoir in which the banking reserves of the nation are held" must be accepted under very important limitations. In the first place it is a noteworthy fact that all her private or "other deposits"—that is, the deposits she holds from the public apart from the treasury balances —are always greatly below the amount held by one of the great London Joint Stock Banks. In the second place, of these "other deposits" but a very small portion belongs to other banks; and, thirdly, it is not their interest to keep a large portion of their reserves in the Bank of England. From a statement of the assets and liabilities which we have before us we find her "other deposits" put down at £8,644,000. The deposits of the London and Westminster, London Joint Stock, and Union Banks average usually over double that amount held by each of them. But of that amount of "other deposits" we find that only £1,138,000 is on account of London and country banks. From the half-yearly balance sheet of the Union Bank of London of 30th June 1864 we find its reserve put down at £2,566,889, held as follows :—

Cash in the Bank	£721,344
„ in Bank of England	£751,545
„ Lent at Call	£1,094,000
	£2,566,889

It will be observed that only cash is included in the above statement, but banks hold a large amount of "Stock" which may be considered as reserve, because, in case of need, it can be easily sold, or money can be borrowed upon it when the best mercantile bills are not negotiable. As the Bank of England allows no interest upon deposits, it will not pay the banks to keep large reserves with her, and they may as well keep them in their own safes, and only send a portion there as a measure of expediency and safety. The other London banks may be regarded as the great reservoirs of the banking reserves of the nation in a more important sense than the Bank of England, because they hold a greater amount from the country banks for which they act as agents. Interest is allowed upon these accounts, and the country bankers keep a large proportion of their reserves in this way, for issuing drafts to customers, settling accounts with other banks, and because they can always obtain money for a draft on their London banker.

But to proceed to the examination of other parts of the Minute. Mr. Dickson, still oblivious of the Scotch system, goes to America for an illustration of the theory under review, and states that "the only countries so far he knows where there is a semblance of proof to support the theory are *America and Canada*." He then explains to his Directors how the United States Government "practically confiscated" the note circulation of all the banks, and forced upon the country the legal tender notes known as Greenbacks, which suffered so extraordinary a depreciation on account of not being convertible into coin. He gives a return from the *Economist* of August last, showing that the banks held £17,868,920, of reserve, of which only £1,700,818 was in gold, and the rest in notes, against forty millions of deposits and five millions of the former issues of the banks. It is stated with regard to Canada that the Government also took over the issues of all the banks, but being more liberal than the United States Government gave compensation, and entrusted the entire management to the Bank of Montreal at an annual charge not exceeding one *per cent*. Mr. Dickson does not show how far the legislation in the United States and Canada, or as he quaintly expresses it "*America and Canada*," operates with regard to the theory of distributing reserves. We may, however, assume that the United States banks do keep their own reserves, because there is no bank among them possessing a monopoly like the Banks of France and England, and according to Mr. Dickson's opinion of these banks we may reasonably infer that he considers it essential for keeping the banking reserves of a country in a single bank that there should be one great national reservoir. Then, accepting it as proved that the United States banks furnish a practi[illegible] illustration of the theory, what "sembla[illegible] of proof" can be adduced in the case of the B[illegible] of Montreal? Upon Mr. Dickson's own showing, in the case of the Banks of England and France being "the two great reservoirs in which the banking reserves of both nations are held," it should surely follow upon similar legislation being adopted in Canada, which, like England and France, gave a monopoly to one bank, that the Bank of Montreal would become a great reservoir for our North American possessions. We submit that there is really so little semblance between these two instances in banking to support the same theory, that, although nature has placed both countries in juxtaposition, we wonder why they should have been grouped together for any logical deduction whatever.

We confess that we cannot see exactly what bearing the return of the United States banks has upon the theory under review, and the only remark which we shall pass upon it at present is that the amount of reserve appears very ample against the amount of deposits, and indicates very safe banking; but leaving America to the Americans we come at once to India, which is to us at present a more interesting field of investigation.

"Assuming then," proceeds the Minute, "that the theory under review is in itself sound, and can be successfully carried into practice by the Government of India, I observe that the separation of Currency from Banking cannot be more complete in any country."

We are at a loss to understand how the Government of India could by legislation carry the theory into practice, except by granting a free issue to all the banks, somewhat upon the Scotch system, for upon this system the banks would be upon an equality with regard to the paper currency, and would find it necessary to keep the greater portion of their reserves in their own till, against their deposits, and to protect their issues, although in ordinary times, during which no distrust existed, the greater portion might consist of their own notes. On the other hand, if the legislation of the United States has tended to make the banks there keep their own reserves, as we are led to understand it has done, the Indian legislation ought to have produced the same result, for we find Mr. Dickson states that "the Government of India, pursuing a policy akin to that of America, has taken the right of Issue as well as the management of the Paper Currency to itself." But it does not appear to have had that effect, for we are told in another part of the Minute that "as a convenience, and on the obvious ground of economy, the Indian branches [of other banks] choose to keep their cash reserves with the Presidency Banks, and in times of difficulty—I put the matter broadly—they calculate on receiving assistance from their bankers." It is clear, therefore, that it is neither of these systems which Mr. Dickson contemplates; and he puts the question in what we conceive to be an entirely different form by asking :—

"Are there in India the materials for enforcing, by legislation, uniformity in the rule under which each bank must keep its own reserves in Government notes, and is it desirable or expedient to encourage such legislation?" Instead of making our perplexity lighter this widens the question, and makes our difficulty considerably greater. It is no longer merely a question as to whether legislation should frame the laws so as to encourage banks to keep their own reserves, or hold them in a single bank. The theory now contemplates that each bank must keep its own reserves in Government notes. The way in which it is conceivable that this might be done, Mr. Dickson explains in the following sentence :—"To obtain uniformity, the law must over-ride the existing charters of those banks and compel the weekly publication of assets and liabilities, so that the proportion of silver or legal tender notes may be assimilated to the amount of *advances* outstanding."

Whether a bank keeps its own reserve in its till, or deposits it in another bank, is a matter of convenience, and not of any principle in banking. It is, however, considered safer for a bank to be possessed of a sufficiently large capital, to keep its own reserve, and be independent of requiring any assistance from another banking concern during a time of pressure, for if banks look to one another, or even to one large bank for help at such a time, it tends to aggravate the general distress, and make matters worse than they would otherwise be. As to keeping reserves in Government notes, if a bank has no issue of its own it is clear that its cash must be in the currency of the country, and so long as the note is a legal tender, or is convertible into coin, it matters not, we conceive, whether the reserve be in paper or in coin, and no legislation is requisite to obtain "uniformity in the rule under which each bank must keep its own reserves in Government notes." No government of a free people can force itself into a banker's parlour and say "you must disgorge your gold and silver and substitute Government notes," nor say either "you are not to keep your cash on demand in the hands of another bank, or in the hands of a broker, but must provide safes and lock it up on your own premises in Government notes."

Were such legislation as is here theoretically propounded possible, what could be the object of over-riding the charters of those banks, and compelling the publication of their assets and liabilities? If Government conceded to them the privilege of a paper issue subject to a charge upon the amount in circulation, and for the protection of the public against loss from such issues, there would be reasonable ground for ordering a weekly return of assets and liabilities, to show the amount of circulation, and the securities held against it, but in the absence of any privilege conferred it is clearly not the province of Government to interfere with the private affairs of a company, or to interpose between it and its customers. But even if there were any rational grounds for compelling such returns, why should they be for such as a purpose as Mr. Dickson states :—"So that the proportion of silver or Government legal tender notes may be assimilated to the amount of advances outstanding?" A bank's reserve and advances outstanding are both assets, and there is no principle or theory, that we are aware of, which requires that one class of assets should bear a proportion or be *assimilated* to another class. In banking it ought to be the first care of a sound banker to make his reserve proportionate to his deposits, and no man, we believe, takes better care to do so than the Secretary of the Bank of Bengal; but it surely cannot be that Mr. Dickson could mistake one side of the ledger for the other and confound advances outstanding with liabilities outstanding. We shall put it down as one of the many crimes of the printer perpetrated upon men of letters in general and ourselves in particular.

It is so far fortunate that Mr. Dickson is sound in his conclusions, although unhappy in laying down his premises, and that he reli[illegible] his Directors from all misgivings by telling [illegible] that "neither Government nor the banks c[illegible] possibly gain by such a measure." We [illegible] hardly add that we cordially concur in this [illegible]clusion.

We also agree with him in thinking that [illegible] legislation upon Banking and Currency sh[illegible] have respect to the habits and prejudices of the native community; and, although the principle is sound enough that Government may issue the paper currency as well as assay and coin the matallic currency, as acting for, and on behoof of, the public, still, on the ground of expediency and public utility alone, it is more economic to restore the paper currency to the management of the banks; because it is their trade to take and to lend, to change and exchange money. Government may issue the paper currency, but it does not possess, nor can it well organize, a sufficient staff for keeping up an active and extensive circulation except at greater charges than it will pay the banks to manage it after paying the Government duty.

As to the question of a free issue impartially disposed among all banks, or restricted issue in the hands of one bank, there is no principle of equity upon which it can be settled that only one bank should possess an entire monopoly. The benefits conferred by Government upon one corporation of shareholders by giving to them the custody and use of the revenue, the management of the public debt, the payment of its dividends, and, above all, the prestige of its support, is surely an amount of patronage sufficiently great, without consigning to them the paper currency of a whole nation to the exclusion of all other companies. Other banks supply the wants of the public by performing all the ends and uses of banking, in carrying on the trade, agriculture, and manufactures of a country, and so long as they are able to conform to sound currency laws, and give sufficient guarantees against their notes, we repeat there is no principle of equity upon which they can be excluded. But in India the question must be decided upon special grounds. Here there are but few banks having inland connections, paper money meets with but tardy acceptance, banks without the prestige of Government patronage are regarded with a measure of distrust, and in order to conserve to it all the credit which is possible for Government to bestow—on the ground of these special circumstances we do not consider it would be expedient to extend the issue to more than one Government Bank such as Mr. Dickson proposes. Moreover, we do not consider that it would be any object for the other banks to possess an issue of their own, as the conditions and charges which would be imposed by Government, together with the trouble and expense of managing it, would more than counterbalance any profit which could be derived from the small circulation which they would be able to keep up.

From the large portion of the Minute which is taken up with the question of Currency, it is clear that Mr. Dickson attaches considerable importance to it in connection with the proposed amalgamation, and, although we consider that he has come short of giving a clear elucidation of his views, no doubt he has given the subject his careful attention before the question of amalgamation was mooted, or thought of. There is no doubt that the fusion of the banks into one strong institution, possessing a large capital, will influence Government to entrust the issue and circulation of the note currency to the management of such a bank, while in the case of separate Presidency Banks, although under Government patronage, and with the past mismanagement of the Bank of Bombay before it, it is hardly to be hoped that a restoration can be looked for. In this view of the subject it should have much weight with the shareholders of the Bank of Bombay in deciding the question of amalgamation, as the management of the paper currency could not fail to make their property very valuable.

M. M.

THE ASIATIC BANK AND THE BACK BAY COMPANY.

To the Editor of the Bombay Gazette.

SIR,—As there seems to be a sort of impression abroad that the shareholders of the Bombay Reclamation Company who opposed the proposal of Mr. Lawrence to compromise the debt of the Asiatic Bank, at the recent meeting, wish to get more out of the Bank than the Bank can pay, or wish to force calls upon the shareholders, I think it will be well if I state how I view the questions at issue, and, in doing so, I may possibly assist my fellow-shareholders in the Bombay Reclamation Company in coming to some conclusions as to the measures they should adopt at the adjourned meeting on Wednesday next.

The proposal of the Asiatic Bank is to the effect that, on the Bank surrendering 1,000 shares in the Company with the interest of those shares in all the assets of the Company, it shall be released from all liability on account of the deposit of the Company with the Bank and any other liability that may be attached to the shares it surrenders, provided the Bank pays the sum of Rs. 1,750 to

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cash within six months on each remaining share in the Company. If the Bank can obtain for surrender more than 1,000 shares of the Company, an arrangement is to be made as follows:—The deposit account of the Company with the Bank is to be compromised at the rate of eight annas per rupee. From the amount so obtained the proportion assignable to the Bank on the shares it may surrender is to be deducted. Again, from this latter sum the Bank asks to be allowed to draw its share of the value of the miscellaneous assets of the Company, putting an arbitrary value of ten lacs of Rupees on them—and proposes to pay the amount thus derived to the liquidators of the Bombay Reclamation Company for distribution among the other shareholders; asking at the same time a full release from all further liability on the shares surrendered.

There is a liability attaching to the Company on account of an action for a large sum of money. The Company is advised that it has a good case, but the liability exists and must not be forgotten. The miscellaneous assets valued by Mr. Lawrence for the Asiatic Bank at ten lacs would not now realize five lacs, but, if they are held for years and sold carefully, they may possibly realize something near eight lacs. Consequently, any calculation which excludes the liabilities of the Company and over estimates the assets cannot be considered correct. As the proposal now stands, considering the way the assets and liabilities are valued, the compromise is not by any means a compromise at the rate of eight annas per rupee—and, as Mr. Lawrence states that he is proposing to compromise with other creditors at the rate of eight annas, the Bombay Reclamation Company is offered worse terms than other creditors and is consequently placed at a disadvantage.

Some shareholders of the Bombay Reclamation Company are willing I dare say to treat with the Asiatic Bank even to their own disadvantage if they think that by doing so a call on the shareholders of the Asiatic Bank could be avoided. According to Mr. Lawrence the assets of the Bank are estimated at six annas per rupee of the debts, and I am informed on good authority that even this estimate must be taken as extreme. Consequently, supposing that the compromise with the Back Bay Company is made as proposed at a rate somewhat equal to six annas, and the other creditors are willing to accept eight annas per rupee in full of their debts, a call must be made to settle the compromises. It is not, however, certain that all the creditors will compromise—the English creditors have had no proposal submitted to them as yet, and unless they agree the whole unpaid capital will be called up. If the whole unpaid capital is to be called up the Bombay Reclamation Company may just as well share in it as any other creditors. I have the strongest possible opinion that the English creditors, or at least one of them, will not compromise, and, if the Indian creditors agree to a compromise and leave our friends at home to do what they please, I fully expect to hear that payment in full is demanded, that calls are made on the shareholders of the Asiatic Bank, and that the Bombay Reclamation Company, if it assent unconditionally to Mr. Lawrence's proposal, will adopt a course, which, to the detriment of the Company and without benefit to the Bank, is to the sole advantage of such creditors as wisely hold out for the just payment of all monies due to them. The only fair and reasonable proposal that should be made to the Company and which the Company should accept, at least in my opinion, would be a compromise based on any sum that could fairly be fixed and could be paid to all creditors but be binding on none unless all agree, and such a proposal ought in the case of our Company to extend to the proportionate value of the debt of the Bank to the Company that is represented in the shares in the Company that the Bank holds if the Bank can deal with them, excluding all other assets and liability. I think that it only now remains to be seen if the Asiatic Bank can deal with the shares in the Bombay Reclamation Company it holds and which stand in the name of the official liquidator of the Bank. I do not think that the Bank can use them in the compromise it offers except as a matter of extreme favour. The Bank is indebted to the Company and the Bank holds shares in the Company. I conclude, consequently, that the Company has an equitable lien over the shares the Bank holds for the debt of the Bank. If I am right in my conclusions, the Bank as a shareholder cannot claim any right to any division of the assets of the Company till its debt is paid in full, and, as it is evident that the Bank's debt cannot be paid in full, every thing that the Bank can pay to the Company should be divided among the other shareholders. The shares standing in the name of the Bank's official liquidator can be looked upon as a [illegible] of security for the debt of the Bank [to t]he Company, and if, as I understand, [the] Bank holds about 900 shares and its [debt] is 90 lacs of rupees or thereabouts—[all] that the Bank can justly ask is the cancel[ment] of its debt in proportion to its interest [in t]he assets on account of the shares it holds, [and] I think the liquidators of the Company would do wisely if they could submit to the meeting on Wednesday a correct statement of the relative legal positions of the Company and the Bank, and divest Mr. Lawrence's proposal of the mystery with which it is enveloped.

Bombay, 22nd April. D.

[What our correspondent says may be all very true, but we cannot help thinking it would be a great gain to the shareholders of both the Back Bay Company and the Bank, as well as to the public of Bombay, if a compromise could be arranged at once. Whose interest is served by protracted discussions about a difference of dividend which can only amount to possibly an anna in the rupee? This interminable squabbling over trifles is the chief curse of the place.—Ed. B. G.]

LATEST NEWS.

REUTER'S TELEGRAMS.

By Direct Overland Telegraph.

THE LUXEMBOURG QUESTION.

RESUSCITATION OF THE COMMERCIAL BANK.

LONDON, 18th April.

The German Parliament has been closed.

The Spanish Council of State has confirmed the decision of the Cadiz Prize Court declaring the seizure of the ship *Tornado* to be illegal.

The Luxembourg negotiations are at present at a stand-still.

At a meeting of the creditors of the Commercial Bank Corporation, the proposed reconstruction was *cordials owed* (? cordially approved.)

Private Telegram.

LIVERPOOL, 17th April.

Large imports and an increasing stock have depressed the market; and prices are rapidly declining.

Floating Surat cotton, 8½d.

Bengal cotton, 6½d.

Wool, same prices as at last sale.

BOMBAY.

The morning gun will be fired at 4-30 a. m., from this morning until further orders.

Brigadier General Malcolm, Commanding Ahmednuggur Brigade, arrived at Bombay on Sunday last from Ahmednuggur.

His Excellency the Governor's Band will proceed to Matheran on Wednesday morning next.

The S. S. *Rangoon*, has brought Specie value at Rupees 47,00,000 from Australia and China.

We understand that Mr. Hearn will draw seven hundred rupees per month as Public Prosecutor for the city of Bombay.

We are requested to remind the members of the Scottish Orphanage Committee and of the Scottish Education Society's Committee that their special conjoint meeting takes place at 5 p. m. to-day in the Vestry of St. Andrew's Church.

Mr. Virabhadra Appa, Canarese Interpreter in the High Court, passed very creditably at the late Moonsiff's examination and came out first on the list of the passed candidates. The Judges have certified him fit for employment in all the Canarese and Marathi districts of the Presidency.

The undermentioned officers are appointed to do duty with a detachment of invalids, &c., about to embark for England in the British ship *Edwin Fox*, and will join the General Depot forthwith. Captain H. W. Lucas, 109th Foot; and Lieutenant B. H. Vidal, 1st Battalion 4th Foot.

The Political Agent, Mahee Kanta, in a letter dated the 8th April instant, transmits a statement received from the Maharaj of Edur of the merchandise brought for sale, sold, and remaining unsold, at the Brimha Khair Fair held in February last. The results of the Fair contrasted with those of the previous year, are as follows:—

	Value of goods.	Sold.	Unsold.
1866	Rs. 1,51,745	1,12,081	39,664
1867	„ 1,69,475	1,16,178	53,297

Programme of music to be played by the Band of 4th (King's Own) Royal Regiment at Colaba this evening:—

Quick March .... Cavallini.
Overture ...... "Ferdinand Cortez" Spontini.
Quadrille .. "Fest" .... Faust.
Selection ... "Euryanthe" .... Weber.
Waltz ...... "Dream of the Rose" ... Burkhardt.
Galop .... "Friedens Jubel" ...... Kuhner.

The P. and O. S. N. Co.'s S. S. *Rangoon*, Captain R. T. Dundas, arrived early yesterday morning with the China Mail. Her dates are Hongkong 1st, Singapore 8th, Penang 10th, and Galle 17th April, the following is the list of passengers:—Mr. Elliott, Mr. Neill, Mr. Poulton, Mr. F. Khan, Mrs. Gibson, Doctor and Mrs. Kerr and child, Mr. Beart, Mr. and Mrs. Jameson and 2 children; Mr. Adams; Mr. Menieke; Mr. Pendhan; Mr. F. Mackay; Mr. Cochrane; and Mr. Chmage. Ship *Onward* was spoke in the Straits on her passage.

We are glad to hear that the Bombay Auxiliary to the Army Scripture Readers' and Soldiers' Friend Society have granted the sum of Rs. 200 to be expended in books to form the nucleus of a library for European soldiers in Bombay. A good bungalow opposite the Church at Colaba has been, through His Excellency the Commander-in-Chief, set apart for holding meetings in and as a residence for the Garrison Scripture Reader. Orders have been sent to England for the books, and there is every reason to believe that by these means, the agents of this very excellent Society will be put in a position to increase their usefulness.

AN IMPORTANT CASE UNDER THE PARSEE MATRIMONIAL ACT.

A case of considerable importance to the Parsee community came on for hearing yesterday in the Fort Police Court, before Mr. Dosabhoy Framjee. In the month of March last, on the application of Mr. Pestonjee Dinshaw, solicitor, on behalf of a Parsee named Rustomjee Framjee, a summons was issued against his wife Peerozbaee, for disobeying a decree of the Parsee Chief Matrimonial Court. The case came on for investigation yesterday, when Mr. Pestonjee appeared for the complainant, and Mr. Cleary for the defendant. The facts of the case are these:—The complainant sued his wife in the Parsee Chief Matrimonial Court for restitution of his conjugal rights. The suit was called on for settlement of issues on the 19th January last, and the defendant having pleaded nothing that would justify her separating herself from the complainant, the Court made the decree, ordering among other things, that the defendant should return to her husband and live with him as his wife and render to him all conjugal rights. On the 31st January she went to her husband's house and remained there for about a fortnight, and then left his house on pretence of sickness, and went to reside in her parent's house, and since then she had not returned to her husband's house.

Mr. Cleary raised a preliminary objection that the Court had no jurisdiction to enter into the case. He stated that there had been a decree and it was served upon the defendant. She went to her husband's house where she stayed for a fortnight and on account of illness, she by the direction of her physician and by the consent of her husband went to reside with her parents. The charge in this case was for disobedience of the decree of the Parsee Matrimonial Court. Had she disobeyed the decree? Mr. Cleary contended that she had not. It was quite clear that she went and lived with her husband, and the decree was fully obeyed. The medical gentleman would prove that she was incapable of rendering conjugal rights. The decree in this case was fully obeyed, and supposing it had been disobeyed, it would have been a different question.

His Worship: Then, Mr. Cleary, do I understand you to say that if the decree was not obeyed at all, the magistrate has jurisdiction in the case?

Mr. Cleary: I think so.

His Worship: No; I am not satisfied that I have. I think the Matrimonial Court itself is competent to enforce its own decree. I should like to hear the solicitor for the complainant if he is able to remove my doubt.

Mr. Pestonjee stated that under the Parsee Matrimonial Act, His Worship had jurisdiction. The question for the court to decide was whether the decree had been disobeyed or not. He believed that the decree had not been obeyed, and His Worship should punish the defendant under the Act.

After hearing some further discussion between the respective advocates of the parties, His Worship gave his decision as follows:—

When the solicitor for the complainant applied to me for a summons against the defendant for disobeying a decree of the Parsee Chief Matrimonial Court, he read to me sections 36 and 47 of the Parsee Marriage and Divorce Act, and I ordered the summons to issue. On the 15th of March last, when the case was called on, the defendant, according to the testimony of Dr. Shepherd being too ill to attend to the summons, the case was adjourned to this day. In the interval I have carefully perused the aforesaid Act, and a doubt has arisen in my mind as to my jurisdiction in the case. On a careful consideration of the whole Act this doubt has been strengthened, and I believe I am right when I say that I have no jurisdiction in the case. Section 36 of the aforesaid Act says:—"Where a husband shall have deserted, or without lawful cause ceased to cohabit with his wife, or where a wife shall have deserted or without lawful cause ceased to cohabit with her husband, the party so deserted or with whom cohabitation shall have so ceased, may sue for the restitution of his or her conjugal rights, and the Court, if satisfied of the truth of the allegations contained in the plaint, and that there is no just ground why relief should not be granted, may proceed to decree such restitution of conjugal rights accordingly. If such decree shall not be obeyed by the party against whom it is passed, he or she shall be liable to be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to 200 rupees, or with both." Now Section 47 of the same Act declares that "if any offence which by this Act is declared to be punishable with fine and imprisonment not exceeding six months, shall be committed by any person within the local limits of the ordinary original civil jurisdiction of the High Court, such offence shall be punishable upon summary conviction, by any magistrate of police of the place at which such Court is held." The question now is, what Court has authority to inflict the punishment authorized in section 36. All offences under the Act are, in the Presidency towns cognizable under section 47 by a magistrate of police, but the point to be determined is, whether the disobeying of a decree of the Parsee Matrimonial Court *is an offence cognizable by a magistrate.* I think not. It is an offence against the Court which has passed the decree, and as such should, in my opinion, be dealt with by that Court. The offences declared punishable by a magistrate of police under section 47 appear to me to be those which are enumerated in sections 9 and 14. Section 40 declares that the provisions of the Code of Civil Procedure shall, so far as the same may be applicable, apply to suits under the Parsee Marriage and Divorce Act. The Code provides in a certain way for the execution and enforcement of decrees, but the legislature having deemed it advisable to make a special provision as to the manner in which a decree of the Matrimonial Court for the restitution of conjugal rights is to be enforced, the latter clause in section 36, which provides special punishment distinct from what is provided for in the Civil Procedure Code, has been inserted in the Act. If a magistrate of police were to enforce a decree for the restitution of conjugal rights among Parsees, he would in a measure be assuming the functions of the Matrimonial Court. If the magistrate was empowered with the enforcement of such a decree, I do not suppose that he would confine himself to the simple question, whether the party ordered to render conjugal rights had obeyed the decree or not, and pass his order accordingly. Circumstances would undoubtely arise, in many cases, after the passing of a decree by the Matrimonial Court, in which it might be satisfactorily shown that it was not possible to comply with the decree, or that the disobedience of the decree was unavoidable and not wilful. The magistrate would then have to take evidence and to determine whether the non-compliance with the decree was justifiable or wilful, and if in any case, he came to the former conclusion, he would not inflict the punishment provided in section 36, and this would nullify the whole of the proceedings of the Parsee Matrimonial Court in that case—a course which the legislature never could have contemplated. I therefore say that the disobeying of a decree of the Parsee Matrimonial Court is not an offence cognizable by a magistrate of police. It is an offence against the Court which passed the decree and that Court only is competent to deal with the question. The Court which originally passed the decree is the proper Court to decide whether good grounds and sufficient reasons have been shown for not obeying the decree. I therefore refer the complainant to the learned Judge who presides in the Chief Parsee Matrimonial Court, who appears to me to be the only competent authority to deal with this question, and at whose hands the remedy in the present case should be sought—*Summons dismissed.*

THE REMUNERATION OF THE LIQUIDATOR OF THE "OLD FINANCIAL."

Mr. Pigot (with whom was Mr. Dunbar), instructed by Mr. Bishop, appeared before Mr. Justice Westropp at the High Court yesterday forenoon, on behalf of Mr. John Smith, liquidator of the Financial Association of India and China, to show cause why a resolution passed at a general meeting of the shareholders held on 4th April should not be rescinded in so far as it fixed Mr. Smith's remuneration as liquidator at the rate of 2½ per cent. on the assets realised, and why he should not be restrained from receiving any remuneration at that rate. The learned counsel opened the case by reading the petition of Mr. M. R. De Quadros, Mr. P. E. Bendir, Mr. E. D. Stead, and Mr. J. S. Weatherhead, on which the rule *nisi* had been made, and which was published in the *Bombay Gazette* of the 12th inst. He then read the advertisement convening the meeting in question, the terms of it being as follows.—"Financial Association of India and China (Limited)—Notice is hereby given that an extraordinary general meeting of the shareholders of the above Association will be held at the registered office of the Association in Bombay, on Thursday the 4th day of April 1867 at 3 o'clock p.m., for the purposes of confirming the special resolution passed at a meeting of the shareholders of the said Association held on the 21st inst., that the Financial Association of India and China (Limited) be wound up voluntarily, and the appointment of a liquidator.—By order of the Board, (signed) John Smith, Manager.—Bombay, 27th March 1867." The learned counsel afterwards read the following affidavit which had been filed by Mr. Smith:—

I, John Smith, of Bombay, formerly the manager and now the liquidator of the Financial Association of India and China (Limited), make oath and say as follows:—

1. At an extraordinary general meeting of the shareholders of the abovenamed Association, held at the registered office of the Association, on Thursday the 21st March 1867 (of which meeting due notice had been given by advertisement). It was unanimously resolved by the shareholders then present and represented that "the Financial Association of India and China (Limited) should be wound up voluntarily," and a subsequent extraordinary general meeting of the shareholders of the said Association, held on Thursday the 4th day of April last (of which meeting due notice had likewise been given by advertisement in the usual way) the said resolution was confirmed, and a resolution was then passed, appointing me, this deponent, to be the liquidator of the said Association and fixing my remuneration in the words or to the effect following, namely, "That John Smith, Esq., at present manager of the Association be appointed liquidator of the same, and that he be allowed a commission of 2½ per cent. on the assets recovered, on the understanding that he is to continue as heretofore to give his whole services to the Company." A copy of the notice convening such last mentioned meeting of the 4th April instant, and specifying the place, the day, the hour of meeting, and the purposes for which such meeting was to be held is herewith annexed and marked A.

2. The said resolution appointing me to be liquidator of the said Association and fixing my remuneration was submitted to the board of directors of the said Association, and was approved by them in conformity with clause XXXVI. of the articles of association previous to the said meeting, as appears by a minute of the said directors, dated the 4th day of April entered in the director's minute book and signed by the chairman of the said board.

3. That one of the purposes for which the said meeting of the 4th April instant was called, as specified in the notice convening such meeting, was the appointment of a liquidator, and inasmuch as fixing the remuneration to be paid to such liquidator related to one of the purposes for which the said meeting was called within the meaning of clause XXXVI. of the articles of association of the said Company, it was not considered necessary to give any express notice by advertisement with reference to the fixing of such remuneration.

4. That there were present at the said extraordinary general meeting of the 4th April by themselves or their proxies, shareholders entitled to vote, who represented in the aggregate 13,685 shares or thereabouts, whereas the total number of shares in the said Association (after deducting those forfeited for non-payment of calls) is 31,022 or thereabouts.

5. That at the said meeting of 4th April the said last mentioned resolution was put to the meeting and was declared by the chairman to be carried unanimously, as appears by the minute signed by him a copy whereof is hereunto annexed and marked B.

6. That after the said resolution had been duly carried the said Hormusjee Jehangeer proposed as an amendment thereto, that there should be two liquidators instead of one, and the said Ahmedbhoy Hubibhoy seconded such proposal, that the original resolution having been carried, the said proposed amendment could not then be put and no resolution amended as proposed had secured the approval of the board nor had any notice of the intention to propose the same been given in conformity with clause XXXVI. of the said articles.

7. That after the said resolution had been duly carried one Michael de Quadros took objection to the amount of remuneration, but no resolution or amendment was moved by him or by any other person present at the said meeting with reference thereto, and the said M. de Quadros stated that if the majority of shareholders thought otherwise he would not further oppose the resolution.

8 That the amount of remuneration paid by the said meeting, namely, 2½ per cent. on the amount realized is by no means an unusual remuneration and is frequently allowed to trustees of the estates of insolvent traders in Bombay winding up under Act XXVIII. of 1865 and to liquidators of public companies, where the assets to be realized were and has been sanctioned by the Court in cases represented to amount to more than double the assets of the said Association.

9 That I am, by the terms of the said resolutions, bound to give my whole service to the liquidation of the said Association, whereas liquidators and trustees of other companies and estates not unfrequently act in the liquidation of a dozen different estates and companies.

10. That to the best of my belief the amount which will eventually be returned to the shareholders of the said Association will not exceed about Rs. 70 per share, the commission on which at the rate fixed will amount to about Rs. 1-12 per share, whereas the cost of transferring a share in the said Association is Rs. 1-8.

11. The statement of the petitioners to the effect that the business of the said Association has for some months past been concentrated with a view to the reconstruction of the Association is untrue. On the contrary, the business has latterly been extended and several large sums have lately been advanced on mortgages of landed property for various periods many of which have some considerable time yet to run. That some of the assets depend upon the issue of certain suits now pending in this Court but which will probably not be decided for several months, and speaking with reference thereto and to the general state and investment of the assets of the Association, I say that with the utmost diligence on my part the liquidation in all probability will extend over a period of 15 or 19 months.

12. That I believe the petitioners do not represent the wishes and feeling of the joint body of shareholders, but that these proceedings are vexatious and tend only to the detriment of the Company and the diminution of the assets. That the said M. de Quadros holds 200 shares of the Association of which he became the purchaser, as appears by the transfers thereof on or about the following dates and at the following prices, namely—

On the 20th Dec. 1866 50 shares at Rs. 45 each
„ 27th Do. 40 shares at „ 48 „
„ 9th Jan. 1867 100 shares at „ 47 „
„ 21st March 1867 20 shares at „ 42 „

The petitioner, Paul Bendir, holds 20 shares which he appears, by the transfer deed, to have purchased on 26th March, 20 shares at 40 rupees per share.

13 The petitioner, J. C. Weatherhead, holds 20 shares, of which he appears to have purchased on or about the 14th January last 10 at Rs. 46 per share and the remaining 10 shares at Rs. 55.

14 That from the above facts and taking the lowest valuation of the assets of the Company, the said petitioners will in every probability be large gainers by these shares of the Association. I submit they are not the class of shareholders who can fairly be supposed to represent the Association or the wishes of the large body of shareholders.

Mr. Pigot quoted the 36th clause of the Articles of Association, which is as follows:—"Resolutions not previously approved by the Board cannot be moved by any shareholder at any general meeting unless he has given at least three day's notice to the Board of his intention to do so, by leaving a copy of the resolution proposed at the office of the Company; and no resolution shall be moved which does not relate to the purpose for which the general meeting was called." He argued under this article that as the fixing of the remuneration to the liquidator "related" to the purpose for which the meeting had been called, the resolution was fairly and formally carried. He further quoted the directors' minute book, showing that on the 4th April they approved of the resolutions which were afterwards, on the same day, submitted to the meeting of shareholders.

In the course of the reading of Mr. Smith's affidavit, His Lordship remarked that the Court had always objected to remuneration being given to liquidators in the form of a lump sum, for the reason that such a form of remuneration was not considered calculated to incite the liquidators to an active performance of their duties.

Mr. Pigot said that was just why the Directors had approved of the remuneration being given in the manner agreed to at the meeting.

His Lordship observed, in allusion to the part of the affidavit where shares held by the petitioners were referred to, that if they only held one share they would be entitled to make this application.

Mr. Pigot: They refer in their petition to losses sustained on shares, as a reason why the amount of the remuneration should not be great.

Mr. Howard (for the petitioners): But not sustained by them only.

The Judge: I think you had better confine yourselves strictly to the question as to whether the resolution has been regular within the meaning of article 36, because I am clearly of opinion that the amount of remuneration is a matter which—at all events in this case—may be left to the shareholders themselves. They are better able to form an opinion as to what that amount should be, than I am; and I should not like to interfere in any respect with their discretion in that particular. But it may be that if this resolution was not regularly carried, the matter must be again brought before the shareholders.

Mr. Pigot, in continuing, maintained that, though the advertisement was silent on the point, it would have been absurd to suppose that no remuneration would be awarded to Mr. Smith for his services as liquidator, and further that it would have been unreasonable to assume—as the petitioners said it would have been natural to assume—that Mr. Smith after ceasing to be secretary and becoming liquidator would continue, to give his services for the same remuneration. On these grounds it appeared to him that the fixing of remuneration was directly "related" to the appointment of a liquidator. The learned gentleman afterwards read the following affidavit of Mr. DeQuadros, which had been filed in reply to that of Mr. Smith:—

I, Michael Rozario de Quadros one of the petitioners in the above matter make oath and say as follows:

1st. I have perused the affidavit of John Smith sworn in this matter, and with regard to the 1st paragraph thereof I say that at the general meeting of the shareholders of the Financial Association of India and China held as therein stated on Monday the 21st day of March 1867, nine resolutions were passed there, the one mentioned in such affidavit. The resolutions then passed, as I am informed and verily believe, being three. First a resolution confirming a certain resolution passed at a meeting of the said Company on the 6th March to transfer to a new Company the property of the Financial Association of India and China and for the purpose of carrying such arrangement into effect. Secondly, that the said Financial Association of India and China be wound up voluntarily; and third, that the said John Smith be appointed Liquidator. The advertisement calling a meeting to confirm this resolution to wind up and which appeared in the *Bombay Gazette* of the 28th day of March contains statements of such 2nd and 3rd resolutions, and a copy of such advertisement is hereunto annexed and marked A, subsequently to the appearance of such advertisement the policy of the directors was changed and the proposed transfer to a new Company of the good will and assets of the old being abandoned the notices of which are hereunto annexed and marked B. and C. were inserted. I say that the said John Smith was on such 21st day of March 1867, elected liquidator without any remuneration for the specified purpose of transferring the assets to a new company, and that no notice has yet been given by advertisement of any intention of passing a resolution fixing his remuneration, with the exception of certain notices which have appeared subsequent to the obtaining of the rule *nisi* herein.

2. With regard to the 2nd paragraph of such affidavit, say that although the resolution therein referred to was no doubt submitted to the board as therein stated, no observation was made by such board at the said meeting of the 4th April as to the necessity of fixing remuneration for the liquidator, owing to the change in the plans since the meeting of the 21st March was held; and nothing was said at such meeting to my knowledge about remuneration until the resolution again appointing Mr. Smith liquidator and fixing his remuneration at 2½ per cent. was proposed.

3. With respect to the 6th paragraph of the said affidavit, I deny that the amendment of Hormusjee Jehangeer was proposed as therein stated, after the said resolution had been carried, for I say that such amendment was proposed and seconded before such proposition was put to the meeting and was objected to on the part of the said John Smith, on the ground that no notice had been given of the intention to propose the same.

4. With respect to the 7th paragraph of the said affidavit, I say that the commission of 2½ percent. under Act XXVIII. is divisible amongst not less than three trustees and I am not acquainted with the particulars of any case under the said Act when such a commission as 2½ per cent had been allowed when the assets are represented to amount to more than double the assets of the said Association, nor do I believe that any such sanction has been given by the Court at Bombay.

5. With respect to the 10th paragraph of the said affidavit, I say that the commission to be paid is on assets recovered and on assets distributed, and as the liquidator of the Financial Association will in such capacity have the management of the Land Mortgage Loan brought out by and under the guarantee of the said association, the remuneration of the said liquidator may very possibly be increased to a much large amount than the named by me in he said petition.

6. With respect to the statements in the 4th paragraph I crave leave to refer to the advertisement in the daily papers above referred to and marked A and also to a letter which appeared in the daily papers of the 2nd January last bearing the name of the said John Smith, and as I am informed and verily believe written by him.

7. With respect to the 12th paragraph of such affidavit I am unable to say whether we the said petitioners represent the wishes and feelings of the joint body of shareholders, but we have received the assurance of a very large number of European and Native shareholders that they cordially agree with us in our object, and I deny that our proceedings are vexatious and tend only to the detriment of the Company and the diminution of its assets.

His Lordship asked Mr. Pigot who were present at the meeting of Directors held on the 4th April.

Mr. Pigot said the whole of them were present—viz., Mr. Forbes, Mr. Prentis, and Mr. E. D. Sassoon.

The learned counsel said Mr. Smith had filed an affidavit in reply to that of Mr. DeQuadros, showing that the shareholders present at the meeting had not been taken at all by surprise, and that the proceedings at the meeting had been quite formal, particularly as regards the proposition of Hormusjee Jehangeer, referred to in Mr. De Quadros' affidavit.

Mr. Howard objected to that affidavit of Mr. Smith being read, on the ground that it was an affidavit in reply to an affidavit in reply, and that a copy of it had not been furnished to his clients.

The Judge: It ought not to have been filed without leave.

A good deal of discussion took place in regard to the circumstances under which the motion of Hormusjee Jehangeer was made at the meeting. Both the newspaper reports were quoted, one having been verified on the one side and the other on the other side. In the course of the discussion His Lordship observed that a resolution should not be put and carried in such a haste as to prevent the shareholders present from having time to consider it.

Mr. Pigot said that in that respect there had been nothing objectionable in the proceedings, and that Mr. Smith's second affidavit would prove this to be correct.

His Lordship thought there was nothing very material in the point which was under discussion.

Mr. Pigot pointed out that, though Mr. De Quadros suggested at the meeting that a lump sum should be awarded to the liquidator instead of a percentage, yet no amendment was proposed by anyone in regard to that matter. The learned gentleman then proceeded to enlarge upon the argument that the fixing of the remuneration sufficiently "related" to the business of appointing a liquidator, as to be within the meaniug of article 36.

His Lordship said he would like to see Mr. Smith's further affidavit, and that if necessary Mr. Howard would be allowed time to answer it.

Mr. Pigot then read the affidavit, which was as follows:—

I, John Smith, of Bombay, lately Manager, and now the Liquidator, of the Financial Association of India and China, make oath and say as follows:—

1. I have read the affidavit of Michael Rozario de Quadros sworn in this matter. With reference to the first and second paragraphs thereof, I say that due notice of the intended appointment of a liquidator at the said meeting of the 4th day of April instant was given by advertisement in the usual way, a copy whereof is annexed to my affidavit sworn on the 16th instant.

2. And with reference to the 3rd paragraph thereof I say that it is not true that the amendment of Hormusjee Jehangeer was proposed and seconded before the resolution appointing me liquidator and fixing my remuneration was put to the meeting; but, on the contrary, I say that on such resolution being proposed and seconded, no objection was raised thereto, and it was accordingly put to the meeting by the Chairman, and a show of hands was called, for and against the said resolution, as the result of which the Chairman declared the said resolution to have been carried unanimously, and it was accordingly so entered in the minutes of the said meeting. That after (and not previously to, as stated by the said De Quadros) the said resolution having been carried, the said Hormusjee Jehangeer rose and said that "he thought there should be two liquidators instead of one," and one Ahmedbhoy Hubibbhoy then rose and said "I second that amendment." That I believed at the time, that no resolution would be valid if carried unless notice of the intention to propose the same had been previously given as required by clause XXXV, of the Articles of the Association, or unless such resolution had been previously approved by the Board, and I accordingly remarked that the said Hormusjee Jehangeer could not propose the resolution desired by him, he not having previously given notice to, or obtained the approval of, the Board. I did not, however, insist upon this objection, or appeal to the Chairman to decide upon it. I consulted, however, with the other Directors, and with Mr. Bishop, one of the solicitors of the Company, as to the true effect and meaning of the clause of the Articles of Association above referred to, and as a consequence thereof it was decided that if the said Hormusjee Jehangeer would put his proposed resolution into a substantive form naming the liquidator or liquidators whom he wished to be appointed, it should be put to the meeting, but that it could not be put in the abstract form in which he had originally proposed it. That the Chairman then asked the said Hormusjee if he would propose any one as liquidator. The said Hormusjee, however, declined to do so, and the matter thereupon dropped. That the reports of the proceedings at the said meeting, in so far as they omit mention of the above statements and explanation, are incomplete, and no narration of such statements and explanations is entered in the Directors' Minute Book, inasmuch as they were considered mere desultory proceedings, and ended in no definite resolution.

Mr. Pigot said one of the reasons why he had been anxious to open that affidavit was, that it made His Lordship aware of the course which had been taken in regard to the proposition of Hormusjee Jehangeer, and showed it had been taken at the suggestion of Mr. Smith himself, who was spoken of in the affidavits of the other side as if he had taken a totally different course.

His Lordship hardly drew the same inference from the affidavit, in regard to Mr. Smith, as Mr. Pigot had done, for it appeared that it was "in consequence of" the consultation with the Directors that the course referred to was taken. It was quite consistent with that, that some one had said to Mr. Smith—"Take care that you are not straining the Articles against yourself."

Mr. Pigot afterwards said he did not at all dispute His Lordship's power to interfere in this matter if it appeared to the Court that there had been any surprise or anything in the slightest degree improper; and he thought that in such a case the obvious remedy would be to direct the Association again to express their opinion upon the point.

Mr. Howard (instructed by Mr. Peile) then addressed the Court in support of the petition. He began by observing that no imputation had been made against Mr. Smith in any of the affidavits or in the course of any application which had been made to the Court, and that it was not intended that any imputation should be made against him. Undoubtedly, however, if Mr. Smith persevered in the course of holding the shareholders to be bound by the resolution, it was very possible that some one might indulge in imputations. The question, he apprehended, was an extremely simple one, and turned upon the meaning of the 35th and 36th articles of association. The 35th—which was an extremely clear one—was as follows:—"Seven days' notice at the least, specifying the place, the day, the hour of meeting, and the purpose for which any general meeting is to be held, shall be given by advertisement, or in such other manner if any as may be prescribed by the Board." Now, he apprehended that their common sense as well as their experience of companies showed that a very distinct and definite meaning must be given to the words—"the purpose for which any general meeting is to be held." It would not be sufficient to say that the meeting was to be held for the purpose of considering the affairs of the Company. The purpose must be distinct and definite; and probably the meaning which His Lordship would be disposed to give to the words was, that the resolutions which were to be proposed should—as was indeed generally the case—be published in the advertisement. With regard to the 36th article, the first part of it appeared simply to have been intended to protect the Board from being taken by surprise. The other part was certainly obscure, and the vagueness of the word "relate" had given his learned friend an opportunity of arguing that anything connected in any way with the business for which the meeting was called might be proposed for the adoption of the shareholders. He (Mr. Howard) submitted that that proved a great deal too much, and that if such was the meaning of the word "relate" as there employed it was quite clear that the clause could not have effect given to it. The object of the two articles, taken together, was to protect every one from being taken by surprise, and for that reason it was provided that no new matter could be introduced except under the restriction of having been communicated to the Board at least three days beforehand,—the Board being thus allowed time to consult if necessary, and also to give notice to the shareholders. But these words could never have the extremely broad meaning which would enable a man to jump up and insist upon a resolution being put because it was in some way connected with the business of the meeting. The question at present was not whether any of the shareholders present at the meeting had been taken by surprise. Two-thirds of the shareholders were not present, and it should not have been supposed by those who attended the meeting that a proposition of this sort could be carried without notice being given to the others. It was only on the 1st of April that the Directors announced the change in their policy, in regard to the reconstruction of the company which had been proposed; and a shareholder in Kurrachee, for instance, could not have even heard of that change before the meeting had actually taken place. It was clear that there might have been very considerable surprise to shareholders; and the mere suggestion that there might have been surprise ought, he thought, to make his learned friend's client pause before he pressed the resolution upon the reluctant shareholders. Mr. Howard afterwards pointed out that it appeared from the reports in the newspapers that Mr. Smith had had some doubt in his own mind as to whether the resolution had been properly passed, for he was reported in one paper to have said that he "believed" it had been passed, and in the other that he "thought" it had been.

A question put by the Court elcited the information that in the resolution passed on the 21st March, appointing Mr. Smith to act as liquidator in view of a reconstruction of the Company, nothing was said about remuneration.

Mr. Howard said he intentionally spared His Lordship any discussion of certain points which he considered irrelevant and which seemed to him to have been raised by his learned friend on the supposition that some imputation was made against Mr. Smith.

The Judge: I don't understand that there is any imputation.

Mr. Howard: No.

The Judge, in giving his decision, said:—The application in this case has been made under sec. 154 of the Companies Act, which is—"where a company is being wound up voluntarily, the liquidators or any contributory of the company may apply to the Court to determine any question arising in the matter of such winding up, or to exercise as respects the enforcement of calls or in respect of any other matter all or any of the powers which the Court might exercise if the Company were being wound up by the Court. The Court, if satisfied that the determination of such question or the required exercise of power will be just and beneficial, may accede, wholly or partially, to such application, on such terms and subject to such conditions as the Court thinks fit, or it may make such other order or decree on such application as the Court thinks just." Under that section a petition has been presented by Mr. Bendir, Mr. De Quadros, and one or two other gentlemen, who are shareholders in this Company; and they complain that a resolution was carried at a meeting on the 4th April awarding as remuneration to Mr. Smith, who was by the same resolution appointed to be liquidator, 2½ per cent on the assets realised as commission for his trouble in that matter. Now, whether or not that be a sufficient remuneration is not I think a question for me to decide. I do not see why I should take out of the hands of the shareholders themselves the determination of a question which they ought to be more competent to determine than I am, and which affects them all, more or less. In considering whether or not 2½ per cent. is a sufficient remuneration, regard should be had of course, by whoever has finally to determine that question, as to whether that remuneration is to go to one person only or to two or three who are to be concerned in the liquidation,—as to the length of time over which the liquidation may extend,—and as to the complication of the affairs of the society which is about to be wound up. If the affairs be complicated, and if the transactions be such as require a person who has had a previous acquaintance with them in order to unravel them, I can very well conceive that it would be for the advantage of this association to pay a higher rate of remuneration to their former manager than to anybody else; for, necessarily, he who has been so long a time in their employment and has been their trusted servant must know more about their affairs than anybody else. But it is not for me to dictate in any way to the shareholders as to whether or not 2½ per cent be a sufficient remuneration. I do not propose to do so, but I am bound to consider whether the resolution has been passed in a full, sufficient, and regular manner and in such a way that every shareholder must have understood that the proposal to fix the remuneration for the liquidator would be made at the meeting in question. When I look at the 35th article of association, I cannot help regretting that the framers of the articles introduced the latter part of the 36th article at all, for I think that it rather tends to create doubts than it does to allay doubts. The 35th article is this—"Seven days notice at the least, specifying the place, the day, the hour of meeting, and the purpose for which any general meeting is to be held, shall be given by advertisement, or in such other manner if any as may be prescribed by the Board." Now, that is very clear,—that the purpose for which any general meeting is held shall be notified clearly in an advertisement. Now, it unquestionably has not been notified in this case that it was the intention to propose at the meeting of the 4th of April that any special remuneration should be given to the liquidators who were to be appointed. No doubt the probability was that no liquidator would act in this matter without remuneration. It was not to be expected that any liquidator would,—nor is to be expected, I think, that a gentleman whose profession is that of managing the affairs of an association such as this, should give possibly a year, or a year and a half, or even more of his time without remuneration from the shareholders. He must have been remunerated on a very splendid scale indeed, in the years during which he has served the society, if it is to be supposed that he is to act *gratis* during the year or year and a half of the liquidation. But I think at the same time that timely notice should have been given to the general body of shareholders that a special remuneration would be proposed. Mr. Howard is quite right when he says that the usual practice has been in notifications of this sort to state that the question of remuneration would be taken into consideration; and it may be that many of the shareholders who stayed away from this meeting were under the impression that the question of remuneration would not be brought forward, and may possibly have thought—as the gentlemen who have come forward with this petition seem to have thought—that it was probable that the liquidator who was appointed, viz. Mr. Smith, would continue to act at the same salary which he had received as manager. There is nothing very improbable in that. Now, that they may have thought so is, I think, rendered more probable when we look to what occurred on the 21st March. There was a resolution then carried—it may be irregularly and prematurely—that Mr. Smith be appointed a liquidator. I think it was prematurely carried, because the resolution which was on the same day carried to wind up, was a resolution which only became good in the event of it being confirmed at a subsequent meeting, and neither Mr. Smith nor anybody else could be finally appointed a liquidator until it was finally determined that the company should be wound up. Well, there is no mention in that resolution of the remuneration which Mr. Smith was to receive as liquidator, and it may well be that the general body of shareholders who did not attend the meeting of the 4th of April (those who did attend being, it seems, about one-third of the entire number) may have thought that the resolution which would be proposed and carried at the meeting would be in precisely the same terms as the resolution with regard to Mr. Smith which was carried on the 21st March. Now, I should think, under this 35th article—if the matter stood upon it alone—that the question of remuneration ought most certainly to have been mentioned in the advertisement calling the meeting. The next point to be considered is—does the 36th article render that unnecessary which the 35th seems to require? The first part of the 36th article is this—"Resolutions not previously approved by the Board cannot be moved by any shareholder at any general meeting unless he has given at least three days' previous notice to the Board of his intention to do so, by leaving a copy of the resolution proposed at the office of the company." I think Mr. Howard gave that article its true interpretation. It certainly does seem that the scope and object of the first portion of the article was to protect the directors from being surprised by some novel proposition being made at any meeting, to which they were not inclined to consent. Then, the latter part of the article is this—"and no resolution shall be moved which does not relate to the purpose for which the general meeting was called." Now, I cannot help thinking that that was put in, not for the purpose of opening the 35th article and rendering it less certain in its meaning than it was before, but *pro majori cautela*; and like many other clauses which have been introduced into articles of association—and I will even say into legislative enactments—and which were intended to make things clearer, it has not had that effect. But looking at the circumstances of the case—looking at what took place on the 21st March, and at the advertisement which was inserted in the newspapers as to what was to be proposed at the meeting on the 4th of April—I do not think I should be justified in so construing that article as to hold the shareholders to be finally bound by what took place on the 4th of April in regard to the remuneration which was awarded to Mr. Smith. I think, if I were to hold that, that the result might be a surprise upon a considerable number of the shareholders. It is impossible to say that the remuneration of the liquidator does not in some degree "relate" to the proposed resolution that a liquidator should be appointed, but I do not think that it relates to it in such an intimate degree as to prevent me from acting on the 35th article, which says that the purpose for which any general meeting is to be held shall be stated in the advertisement. The "purpose" of fixing the remuneration of the liquidator was not stated in the advertisement, and I do not think that any sufficient notice of it was given to the general body of shareholders. It is true, as I understand from the affidavits which Mr. Pigot read, that the Board of Directors had approved of the proposed remuneration to Mr. Smith, at a meeting which they held on the 4th April; but it does not appear that the Board of Directors communicated their approbation to the shareholders—at all events before the general meeting. It may be that they did so then, but I have not heard that they did. Certainly it was not notified to the shareholders at large, and albeit the shareholders who attended the meeting, and who represented some 13,000 shares, may have learned it then (but I have not been told that they did), yet the remaining shareholders, nearly two-thirds of the entire number, did not learn it, and *non constat*, that they might not have attended the meeting and voted against the proposed remuneration had they known of it. Now, I think it would be "just and beneficial" that I should exercise the power which the gentlemen on both sides seem to think rests in the Court under the 154th section to deal with this matter (for I do not think Mr Pigot contended that an application such as has been made by the petitioners in this matter does not fairly come within that section) and to grant the prayer of the petition in so far as regards the propriety of submitting the question of remuneration of the liquidator, once again to the general body of the shareholders. I think it is for them to determine what the remuneration ought to be, and I do not think anything whatever is to be said in disparagement of Mr. Smith. It may be—I again repeat—it may be that the shareholders who voted in favour of this resolution on 4th April did what was extremely wise and proper, but I do not think, looking to the spirit of the 35th article, that sufficient notice was given to the general body of shareholders. In what form, then, do you say the order ought to go?

Mr. Howard said his clients would be content if His Lordship simply rescinded the part of the resolution which fixed the rate of remuneration.

Mr. Pigot hoped His Lordship would not make the order in that form. He understood that the decision to which His Lordship had come was not so much based on the ground that something wrong had been done as that some shareholders might have been taken by surprise by what had been done.

His Lordship said it was not exactly so. He considered that the advertisement was insufficient within the meaning of the Articles,—besides looking upon the proposal and carrying of such a resolution as being, under the circumstances, a surprise upon the shareholders. But he did not wish to be understood as intimating that he thought there had been any intention whatever to take the shareholders by surprise.

Mr. Pigot was afraid that an order in the form suggested by his learned friend would appear to imply that.

His Lordship considered in short that the resolution as it was could not stand.

Mr. Pigot was not sure that anything could be done if the resolution was quashed, the Company being at present under liquidation, and there being no machinery apart from the authority of a liquidator for calling a meeting of the Company at all.

His Lordship was aware that there might be a difficulty in that respect, which, however, the Court could meet by directing that the shareholders should be called together. It was the opinion of the shareholders that was wanted. That must be got somehow. He would give the learned counsel an opportunity of conferring together as to the terms of the order, and the matter might be mentioned again either in the afternoon or on the following day.

The Court then rose for tiffin. On his Lordship returning, the matter was again taken up, and some discussion followed as to the terms of the order, no agreement having been come to between the parties.

Ultimately the Court ordered that the resolution of the 4th of April, so far as regards the fixing the remuneration of the liquidator, should be rescinded, and that the question as to what remuneration should be awarded to the liquidator should be submitted to a meeting of the shareholders, to be convened by the liquidator, by advertisement; or at any adjournment of the meeting called for the 23rd instant, of which adjournment not less than seven days' notice should be given by advertisement.

On an application made by Mr. Hayllar, the Court directed that the petitioners should be allowed their costs out of the assets.

GREAT INDIAN PENINSULA RAILWAY.

Statement of Traffic for the week ending 14th April, 1867.

Open 852½ Miles.

Coaching ... ... Rs.	74,311	6	5
Merchandize... ... ... „	4,40,529	6	11
Electric Telegraph ... ... „	1,031	12	0
Earth Trains ... ... „	7,379	9	0
Total Rs.	5,23,252	2	4

RESULTS OF METEOROLOGICAL OBSERVATIONS MADE AT THE GOVERNMENT OBSERVATORY, COLABA.

Latitude 18° 53' 30" North; longitude 4h. 51m. 16s. East. Height of barometer above the sea = 37 feet.

Date. 1867	Mean Daily values, derived from 24 hourly observations. Barometer corrected to 32° Fahr. (inches)	Temperature of the Air. (°)	Wet Bulb Thermometer. (°)	Dew point. (°)	Relative Humidity of Air.	Extent of cloudy sky (the whole sky clouded = 8 parts.)	Maximum Temperature of Air, read at 9½ A. M. on following day. (°)	Minimum Temperature of Air, read at 9½ A. M. (°)	WIND. General Direction.	WIND. Movement in 24 hours. (Miles.)
April 15th	29·834	79·6	73·7	71·2	0·757	2·5	84·4	75·3	N. W.; N. N. W.; N. W.	120·1
„ 16th	·834	80·1	74·1	71·6	·756	3·5	85·1	76·6	N. W.; N. E.; N. W.; N.	118·2
„ 17th	·860	80·0	75·1	73·2	·801	2·9	85·0	75·2	N. W.; N. E.; N. by W.; N.; N. W.	129·4
„ 18th	·858	79·9	75·2	73·3	·808	1·5	84·9	74·9	N. W.; N. E.; N. W.; N. N. W.	128·3
„ 19th	...	...	...	...	...	...	84·8	75·9		...
„ 20th	·847	80·4	73·4	70·4	·723	3·0	86·3	76·5	N. W.; S. E.; W. N. W.	83·0

RAILWAY ACCIDENT AT AMROLEE.

A collision took place last Wednesday at the north end of the Amrolee station between the 1 p. m. down Broach goods train, which was being slowly backed into the loop siding with 87 vehicles, and the up fast passenger train having only 16 carriages. It seems that the station master first sent a caution ticket by wire to Sion for the fast train driver, and then sent out a man with a red flag, some hundreds of yards off the semaphore, which again had the signal of danger. But the engine driver of the fast train was, it is reported, "making up the time;" and really it must be so; for a trustworthy native who was in the train coming from Broach, remarked to us that he had never before observed a train on the Baroda Railway run at such a rapid rate as this one did all along the way. The engine driver was driving at a speed which took the station master aback. It is said that the driver ran 400 yards though a red flag was in view, and passing it without taking notice of it, he had still more than four hundred yards to go to reach the point of collision, the semaphore being in view all the time; but he leaped out of his engine about two hundred yards from the scene of the accident, instead of remaining at his post, when, it is maintained, he could have so curbed the engine as to render the accident less calamitous. On the other hand, it is contended that the station master should not have gone on with the shunting after the train left Sion. But the statements cursorily noticed here are of so conflicting a nature, that it is not easy to judge, neither is it now necessary to do so, of the different degrees of culpability attaching to the engine driver, the station master and the guard. We hope every strictness, and promptness will be observed in committing them to the High Court. The accident resulted in one life being lost, one man almost hopelessly wounded, two others severely bruised. Besides this several of the passengers received slight injuries and violent shocks. Dr. Ross being telegraphed for, came up at once from Bulsar in a special engine, and both his and Dr. Major's assistance proved valuable. By the exertions of the Locomotive and the Traffic Superintendents, assisted by a large number of European and native employés of Amrolee, the line was cleared by 3-30 a. m., next day. The down fast train north of Surat was cancelled, whilst the up goods and up mixed at Sion were stopped, and subsequently the passengers of up mixed were transferred, having an engine from Amrolee and carriages from Surat for the purpose. The accident would have of course proved much more fatal had both the trains been in motion.—*Guzerat Mitra, April 21.*

LAW.

HIGH COURT—Crown Side.

SECOND CRIMINAL SESSIONS OF 1867.

Eighth day, Monday, 22nd April.

(Before the Hon'ble Sir Charles Sargent.)

False Evidence in a Judicial Proceeding.—Thomas Kyte, late a Deputy Magistrate at Tanna, was charged with giving false evidence in a judicial proceeding in the Court at Poona on the 20th June and 1st October 1864.

Mr. Mayhew appeared for the prosecution.

Mr. McCulloch, instructed by Messrs. Crawford and Hurrell, for the defence.

The facts of the case are briefly these. The prosecutor, Gungaram Sewlal, was a Brahmin money-lender of Poona. In November 1861, he lent a sum of money to William Cooke, for whom the prisoner became surety. According to arrangement, the prosecutor attended a tent in Poona, where the prisoner and the other persons, whose names appeared on the bond, were present; and the prosecutor lent Rs. 428 to Cooke. The prisoner then attested the bond as surety. The money was to be repaid in July 1862, but was not. In 1863, not having been repaid his money, the prosecutor wrote to the prisoner, who was then at Tanna, as the surety to the bond. Prisoner replied in a letter, in the Marathi language which he had signed in English. It was dated the 17th February 1863, and addressed to the prosecutor; and the prisoner therein said:—"As William Cooke has no employment, don't file your suit for a few days. If he does not pay the money, I will." The prosecutor eventually filed a suit in the Poona Court against the prisoner as one of the parties to the bond, the other defendant, Cooke, having died some time before. According to the practice of the Court, the prisoner as defendant, was called upon to file a written answer to the suit, and in his statement dated 20th June 1864, he said:—"I did not stand security for William Cooke, and I did not attest the said bond." At the hearing of the suit on the 1st October 1864, the prosecutor of course produced the letter he had received from the prisoner, and when examined regarding it, he (prisoner) denied having signed the letter or having sent it. The first charge against the prisoner related to the execution of the bond as surety; and the second charge to the letter received by prosecutor from Tanna. Mr. Mayhew stated that witnesses would be called for the prosecution to prove that the prisoner did attest the bond that was given to the prosecutor by Cooke; that the written statement in which he denied having attested it, was duly signed by him in the presence of his pleader and the sheristedar of the court at Poona; and that upon the evidence and a comparison of the prisoner's signatures upon different papers, a strong presumption arose that the signature upon the Tanna letter was the prisoner's. Gungaram Sewlall, a merchant of Poona, remember having had a money transaction with the prisoner and William Cooke. He lent Rs. [illegible]

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Cooke, for whom the prisoner was security; and a writing was passed to that effect. The bond was written in Cooke's tent at Poona by a Brahmin named Anna, in the presence of Cooke, the prisoner, De Costa, John Sanger, Coostna Marwaree, and Cooke's mother. DeCosta, Sanger, and Coostna signed as attesting witnesses. The prisoner signed it as surety. The letter produced in Court was received by witness from the prisoner on the 17th February 1863 and it was produced by him in the suit in the court at Poona. Both Cooke and Sanger were dead.

In cross-examination the prosecutor admitted having been convicted of forgery and sentenced to imprisonment some time ago.

The sheristedar of the court at Poona the prisoner's pleader at the hearing of the suit brought against him in that court, the writer of the bond in question, Coostna Marwaree, one of the attesting witnesses, and others were called to support the story for the prosecution.

Mr. McCulloch submitted, before entering upon the defence, that there was no evidence whatever to show that the written statement of the prisoner had ever been used in a court of justice before this day; and that, therefore, it must be thrown out of the case altogether. His Lordship on looking over the statement and a marginal note therein, was of a contrary opinion. Mr. McCulloch next raised the objection that there was no evidence to show where the original proceedings in the case came from; no witness for the prosecution produced them out of his custody; and as far as he was aware, a stranger put them before the court. If they had been sent by the committing magistrate to the Clerk of the Crown the prosecution had omitted to call the latter officer as a witness. His Lordship thought that the objection, though a technical one, was a valid one. Mr. Mayhew remarked that it was a sufficient answer to say that the documents were already absolutely in evidence, having been received and marked by the officer of the court; that they were identified by the sheristedar; and that the objection was too late. His Lordship said the objection was so technical that he himself would direct the Clerk of the Crown into the witness-box. It was then shewn by evidence that the papers were received and produced before the court by Mr. Shaik Ahmed head clerk in the Crown office.

Mr. McCulloch then began to address the court on behalf of the prisoner ridiculing the idea that his client, who occupied, a high and important position under Government, committed the terrible crime charged against him for a paltry sum of money; and suggesting the great probability that the prosecutor, who had been pronounced guilty of forgery and sentenced to jail, had been tempted to repeat the offence.

The foreman of the jury interrupted the learned counsel, and said the jury had agreed on their verdict, which was that of acquittal. The verdict having been received, the prisoner was at once discharged.

CULPABLE HOMICIDE.—Frank Joseph, European seaman of the *Sarah Newman*, was charged with culpable homicide not amounting to murder.

Mr. Cooper appeared for the prosecution, and Mr. McCulloch instructed by Mr. Thacker for the prisoner.

Owing to the absence of a special interpreter, who suddenly left the court, the witnesses had to be called out of their order on the back of the indictment.

Mr. William Wood, police constable, remembered the night of the 19th December last, when he heard a cry at the Apollo Bunder and met a seaman of the name of Savage. In consequence of information he received, he went in search of the prisoner and found him lying down on the reclamation works at the back of the Fort Police Court. Witness asked prisoner where the knife was, upon which prisoner said, without referring to anyone, "he is a——liar." Prisoner was taken up where the deceased was lying, and the latter identified him as the person who had stabbed him. Prisoner said it was a lie. In witness' opinion, the prisoner was in liquor, but not drunk at the time. Witness took him into custody.

Dr. William Dymock, surgeon in charge of the European General Hospital, remembered having examined the deceased, Chaddell, on the evening of the 19th December last. He was drunk and violent, and had a severe wound in the chest. He did well for a few days; but afterwards got worse, lingered for several days, and died on the 18th February. The wound might in the witness's opinion have been caused by a knife like that prodnced in court. The deceased was a more powerful man than the prisoner.

Cross-examined: The prisoner was excessively excited and violent.

Mr. W. C. Barnes, police inspector, knew George Chaddell, from the 19th December till the 18th February, on which latter date he saw his dead body. Witness searched for a knife near the outer gate of the Police Court on the 19th and 20th December; and found, on the latter day, the knife before the court about ten paces from the outer gate. It was bent, but not quite so rusty as it was now.

Mr. Richard Bolton Barton, acting chief magistrate of polic, took the deposition put into his hand at the European General Hospital on the 20th December last, in the presence the prisoner.

The deposition was put in and read to the jury.

James Savage was the next witness called, but as there was no Italian interpreter present in court, His Lordship, in the interests of justices, translated the witness from the box to the jury. He stated he accompanied the accused and the deceased on a stroll into the native town; and that when returning in the evening towards the bunder, an altercation ensued between the deceased and the prisoner about a looking-glass, when the deceased challenged the prisoner to fight. He told him to be quiet, but deceased repeated the challenge. They had a fight at last, and witness heard the deceased cry out that he had been stabbed by the prisoner. Witness went to call for a policeman.

In cross-examination by Mr. McCulloch, witness gave his answers in English. He said the prisoner was a quiet man and was a friend with every one on board. The deceased was very drunk, and ran against persons in the road to fight them and at last ran against the prisoner, and, after several challenges, fought with him.

Frank Jute was a shipmate with the prisoner and the deceased on board the *Sarah Newman*. They and Savage obtained leave on the 19th December, and went to the native bazaar, where they drank. On their return to the bunder the prisoner and deceased had a quarrel about a looking-glass. The deceased ran after some natives to fight with them, and then ran up against the prisoner and challenged him to fight. There was a struggle, and the deceased was heard to say he had been stabbed.

Mr. McCulloch, in a brief but effective address to the jury, urged that the prisoner, after having been challenged and threatened with violence by the deceased, was justified in defending himself against serious bodily injury which, under the circumstances, he had reason to apprehend; and that, even if the jury thought that he (prisoner) had been guilty of any excess, he had fully expiated for the folly or the fault of the deceased by the long term for which he had already been in jail. The learned counsel cited sections of the Penal Code to shew that a man in fear of serious bodily injury, would be justified, even if he slay his assailant in the attempt to protect himself.

His Lordship having summed up the case, the jury, after retiring for deliberation for an hour returned into court at half-past 6 P. M., when the foreman enquired whether they were to consider the count of culpable homicide only. His Lordship told them that it had been held in cases decided at home that, when a man stabbed another with a deadly weapon in a vital part of the body, he must be doing so with a knowledge that he would thereby be causing death. If, however, the jury thought that the prisoner had no intention to deprive the man of his life, they might proceed to the count of causing grievous hurt. The jury then returned a verdict of guilty on the first count, with a recommendation that the prisoner might be let off with very slight or no punishment. His Lordship sentenced the prisoner to one month's imprisonment.

The court rose at 6-40 P. M.

CORRESPONDENCE.

A GRIEVANCE.

To the Editor of the Bombay Gazette.

SIR,—In the new Municipal Act I hope some Honourable Member of the Legislative Council will see that it contains a clause compelling the Municipal Commissioner to reside within (say) a quarter of a mile of the high road.

We should then, I am sure, in a very short time, get rid of that abominable nuisance, the iron carts which crash about the roads at early morn, just as one is enjoying the marrow of the night's rest. Oh! that cursed noise—Sir, it goes to my very soul.

I have taken a house on Malabar Hill situate between two roads; and these carts drive me nearly distracted.—I must leave, or I shall soon become A RAVING MANIAC.

MADRAS.

TRIUMPH OF SCIENCE AND PERSEVERANCE.—THE FIRST RAILWAY ENGINE AT THE TOP OF THE KADUGANAVA INCLINE.—The following note, which reached us this (Saturday) morning, records an achievement which will render the 22nd of March, 1867, the commencement of an era in the history of Ceylon:—"The rails were closed on the Incline yesterday at 3 o'clock P.M., and a train of material has come up to the 67th mile at 5 P.M."

Not only, therefore, have the precipices of Meeriyalla been passed in safety, but the still more dreaded "Sensation Rock" with its curve of one in ten over an almost sheer descent of a thousand feet has been rounded by an engine which, when it left Colombo, was new finishing and filling up may remain to complete,—the great triumph of science, capital, skill, and labour, has been practically accomplished. The fire horse has surmounted the rock barrier of "the Zone," and hence Kandy and Colombo are within a few hours of each other. The 67th mile by the railway leaves about 7½ by the road to Kandy, so that in a very short time arrangements ought to be made for one light train up and one down, each day, with passengers and mails, while the line is being prepared for heavy traffic. Before April is far advanced, the coach portion of the route might be reduced to the four miles from Peradenia into Kandy. A similar course to that which we recommend is to be pursued in the case of an important section of railway in Central India: the line to Jubbulpore.

Experience so far shews that even on our great incline of one in forty-five or twelve and a half miles, with all its curves and its course over and under precipices, across embanked ravines and through tannelled hills and mountains, the engine can be worked with perfect safety. It will now go up and down the incline each day, we believe, until the 30th, when we understand the first train of carriages will be employed to carry the contractor, his staff, and a few of his friends, to celebrate in a quiet way the event which is really Mr. Faviell's triumph—the surmounting of the pass which sceptics at one time held would be too much for him and all the appliances he could bring to bear on it. It will remain for Government and the country duly to observe the day on which through traffic formally commenced on the completed Colombo and Kandy Railway.—*Madras Athenæum.*

WHAT IS A BOND?

A VERY important point with reference to the stamp required on a promissory note which is attested by a witness, was decided the other day by the Chief Justice, and Justices Phear and Macpherson. It had been hitherto held that if a promissory note was attested by a witness, it required to be upon stamp paper of the same amount as a bond. There have been several cases in the Calcutta Small Cause Court, where the plaintiffs had to pay very heavy penalties before obtaining a decree on account of the notes upon which they were suing being attested by witnesses. The judges held that if a promissory note was attested by a witness, it became a bond. In one case a native suitor had to pay a fine which was nearly one-third of the sum he sought to recover. In almost all the cases the parties were natives, as they consider a promissory note attested by one or two witnesses of greater value than one without them. There have been cases where the fine had been so very heavy, that the plaintiff preferred electing a nonsuit to paying it. The question as to whether a promissory note bearing the signature of a witness converted it into a bond had frequently been argued, as it appeared rather strange that the simple fact of a person putting his name as a witness to a document could alter its character so completely as to require an amount of stamp which is more than fifty times that which a promissory note attested required to be upon. The Chief Justice and Justices Phear and Macpherson were of opinion that a promissory note, whether attested or otherwise, required the same amount of stamp. The attestation did not convert the note into a bond, as a bond required to be under seal.—*Indian Daily News.*

THE CALCUTTA CHAMBER OF COMMERCE AND THE LICENSE TAX.

Bengal Chamber of Commerce,
Calcutta, 23rd March, 1867.

E. C. BAILEY, Esq., Secretary to the Government of India, Home Department.

SIR,—The Bill for the licensing of Professions and Trades, which was introduced into the Council of the Governor-General on the 5th instant, and received the assent of His Excellency on the 8th instant, has had the attentive consideration of the Committee of the Bengal Chamber of Commerce, who request permission to lay before His Excellency in Council the views they entertain of the Act, the purpose of which is to enable the Government to increase their revenue to the extent of half a million sterling by levying a tax on professions and trades.

The Governor-General in Council need scarcely be assured that the commercial classes of Calcutta are always prepared to give their cordial support to any scheme of taxation which the financial requirements of the State may render imperatively necessary, if it is based on principles which can justify its adoption; and it would have been satisfactory to them if they could have expressed their concurrence in the measure to which His Excellency has given his assent and which forms the subject of this reference; but on this occasion they are constrained not only to differ from His Excellency but to record an unqualified disapproval of that measure and a final and emphatic protest against it.

They protest against the License Act chiefly on the following grounds:—

1st. Because its provisions are in direct conflict with public opinion.

2nd. Because the paramount necessity of balancing the burden among all classes, so that the taxation be levied with a true measure of equity, has been totally disregarded.

3rd. Because the incidence of the tax will fall with undue severity upon the poorer classes, and is therefore unjust.

4th. Because the application of the tax to profits derived from professions and trades, which are always of a precarious character, while the possessors of wealth in land and Government securities are exempted from its operation, is an inequitable weight thrown upon national industry; and,

5th. Because, notwithstanding the disguised form in which it has been passed by the Legislative Council of the Government of India, the License Tax is virtually a reimposition of the Income Tax—a tax which was resorted to in a critical emergency of the country for a special purpose and for a limited period, and abandoned because it could not be maintained without injustice and oppression.

Lastly, the Committee of the Chamber of Commerce desire to record their very great regret that a measure of so much importance should have been passed by the Government of India without affording opportunity to the classes most directly affected by it to express their views regarding it. I have the honour to be, &c. (Sd.) H. W. I. WOOD, Secy.

No. 1955.
Government of India, Financial Department.
Separate Revenue.
Fort William, the 8th April, 1867.

TO THE BENGAL CHAMBER OF COMMERCE,

SIR,—I am directed to acknowledge the receipt of your Secretary's letter, dated 23rd March, to the address of the Secretary to Government of India, Home Department.

2. The Governor-General in Council regrets that the Chamber of Commerce is constrained "to record an unqualified disapproval of the License Tax, and an unanimous protest against it."

3. The Governor-General in Council cannot, however, admit that the reasons stated are sufficient to justify such a conclusion.

4. Passing over the first allegation made by the Chamber as too vague and doubtful to admit of discussion, His Excellency in Council desires to address his observations to those parts of the representations of the Chamber of Commerce which refer to the merits of the question.

5. The second objection urged by the Chamber is an argument against any tax limited in its operation. The Governor General in Council does not feel called upon to vindicate the policy of partial taxation which has long been in vogue in England, and which is adopted in the fiscal system of every civilised Government. The particular justification of the License Tax to which the Governor-General recently gave his assent, is to be found in the fact that it falls mainly on persons who at present contribute little or nothing to the revenue, while other classes are subjected to special burdens.

6. In their 4th objection, the Chamber complain that the landholder and the public creditor are exempted from the operation of the tax, while in the next paragraph they describe the License Tax "as virtually a re-imposition of the Income Tax." If by this statement it is meant to imply that the License Tax is an Income Tax so far as it extends, the Governor-General in Council would hardly have expected such an assertion to be deliberately made. A tax which distributes the persons liable to it into a few classes with a fixed assessment on each class is very different from a tax which exacts from every person a payment precisely measured by his income. License Taxes on professions, trades, and callings, have long been levied in England and without complaint, in the different forms of the stamped certificates, and graduated excise licenses, based either on the rateable value of the premises in which the trade is carried on, or upon the extent of the business transacted. Licenses of the latter description may be said to partake of the character of an income tax, but the persons assessed to them are not thereby exempted from the payment in addition of Income Tax.

7. With reference to the last objection stated by the Chamber, the Governor-General in Council has to observe that, however desirous His Excellency may be that the business of the Council for making Laws and Regulations should not, as a general rule, be hastened, it would be impracticable to suspend the financial arrangements of the year until every measure connected with these arrangements had been circulated throughout India.

8. The Governor-General in Council learns with satisfaction "that the commercial classes of Calcutta are always prepared to give their cordial support to any scheme of taxation which the financial requirements of the State may render imperatively necessary, if it is based on principles which can justify its adoption"; but while the Chamber object to the License Tax, on the ground that it has been framed with a total disregard "to the paramount necessity of balancing the burden among all classes, so that the taxation be levied with a true measure of equity," and equally object to an Income Tax as a tax which cannot be maintained "without injustice and oppression," His Excellency in Council is not informed of the particular mode of taxation which in the view of "the Chamber of Commerce, is in accordance with principles which can justify its adoption." I have the honour to be, &c.,

(Sd.) E. H. LUSHINGTON,
Sec. to the Govt. of India.

STOPPAGE OF FOREIGN OFFICERS ON THE TOKAIDO.

THE *Overland China Mail* under its Japan intelligence states that on 1st March, fourteen English gentlemen, thirteen of whom were officers of H. M.'s 2nd Battalion 9th Regiment, and one, a midshipman of H.M.S. *Scylla* were riding on the Tokaido. When they were about ten miles from the settlement, they were stopped by a Yaconin, and told that they could not pass, as a very great personage was at a certain large house that was pointed out to them, and which looked like an Official residence. It does not appear that there was any incivility, but on the foreign officers offering remonstrance, they were told, that they would be permitted to pass if they would dismount and lead their horses by the house. This, of course, could not be assented to, and the party were about to move forward, as if with the intention of disregarding the impediment, when, in a moment, in scarcely more time than it takes to write it, a barricade of ladders, doors, &c. was thrown across the road, so as effectually to prevent their advance. One or two Yaconins put their hands on their swords but not one attempted to draw. Eight of the party had revolvers, but it was thought better to take things good humouredly, and no shew of using them was made. As there were about 150 Japanese in the crowd, many of whom were two sworded men, and all were evidently determined to oppose their further progress, it was thought better to return with a good grace. On arriving at the Camp a report was made to Colonel Knox, the commandant of the garrison, who, we are informed, immediately put himself in communication with Sir Harry Parkes, on the subject.

On Tuesday the 5th instant, by appointment of H. E. the British Minister, Captain Daunt and 9 or 10 officers of the Garrison proceeded to Kawasaki, whither they were bound, when stopped by the Yaconins, as above described. On arrival they were met by Messrs. Mitford and Snow, accompanying a high official of the Japanese Government. The Yaconins of the village were summoned and reprimanded by the officials for their conduct on the 28th ulto. and were told that any repetition of such behaviour would entail very severe punishment. They offered a very complete apology, and after enquiring of the Foreign gentlemen, whether they considered the apology sufficient, and receiving an answer in the affirmative, the official invited them to accompany him to the Temple of Kawarsaki, which they had been debarred from visiting on the occasion alluded to. Having thus made so completely the *amende honourable* the interview terminated, and Captain Daunt and his brother officers returned to town.

INDIAN RELIEFS.

(From the Army and Navy Gazette.)

A year or two since we ventured to put forward a plan for making the tour of service of infantry battalions in India less taxing to the men of the Army, more conducive to efficiency, and more economical to the State. As the plan was mentioned in the evidence given before the Recruiting Commission in a general and incomplete way, we may be pardoned for recurring to it, as, notwithstanding the fact that it has been condemned unreservedly on high authority we must still conclude that it has in it the germ of a decided improvement in the three particulars we have specified. We do not accept the sweeping censure with which it has been visited, and venture to think that had the plan been fully explained that censure would have been withheld. In the hope, therefore, that discussion may be bestowed upon it, we submit it again to our readers.

The essential features of the plan are to make battalions serve for not more than seven years in climates unfavourable or trying to Europeans, to let their first three years' duty abroad be in places as healthful as Great Britain, and at the same time, somewhat acclimatising, preparatory to the seven years in India or other warm stations, and to do away with the necessity of maintaining a depot every year that a battalion is abroad by sending the corps out strong in numbers and allowing it to diminish by casualties gradually till the time for its return to England. If we look, in the first instance, to the establishment required for India, we find that it at present consists of fifty-two battalions as a strength in rank and file of 790 with the service companies and 782 at the depot, or 910 altogether. Leaving the depot out of the question for the moment, we thus have to provide for India a European infantry force of 52 times 790, or 41,080 rank and file altogether. Now, if we send a battalion to India 1,000 strong, and leave it there without reinforcements for seven years, we should find it at about the following strength in each year of its stay, 8 per cent. per annum being allowed for casualties:—

	Rank and file.
In the first year it would be	1,000
In the second	920
In the third	847
In the fourth	780
In the fifth	718
In the sixth	660
In the seventh	612

This gives for each battalion in India an average strength of 791 rank and file, or just one more than the present, and a total force of 41,132 men, or 52 over the total infantry establishment required for the three Presidencies. As the same number of strong regiments would go out and weak ones return each year, the average would be preserved, unless in the event, which in some way exceptional circumstances, which should, of course, be met by exceptional measures. Let us now see how the system would work as regards each battalion. Take the case of the 75th Regiment, which will embark during the summer for Gibraltar. The battalion is now 800 strong, and after three years at Gibraltar, it would, without drafts, be down to probably 700 by casualties. We should send it out to Gibraltar in eight companies instead of ten, and the depot kept at home should be simply the nucleus of two companies with one smart subaltern as depot adjutant and a number of non-commissioned officers and good drills. On the embarkation of the battalion this depot should repair to Stirling, the country with which the regiment is formally connected, begin a process of enlistment, and get together gradually recruits that would at the end of two years number about 300. In three years the depot should embark for Gibraltar, two companies of 100 each, and 100 men for distribution among the eight companies already abroad, so as to bring each of them to 100. From Gibraltar the whole battalion would go on to India, and there serve its seven years. At the beginning of the seventh year of its service a certain proportion of officers and non-commissioned officers should be sent home again to Stirling to recruit sufficiently to bring it up to a strength of 600 (we calculate that 100 would be lost by volunteering on the eve of its embarkation for home), to drill the recruits, and have them ready to join the battalion on its landing from India. By such a means the cost of the depot would be diminished to this extent during each ten years' tour of service. At present the rank and file number 120 during each of ten years, or 1,200 in the gross for the whole period. According to the above plan the strength of the depot would average about as follows:—First year of foreign service, 100; second year, 200; third year, 300; and tenth year 100, or altogether 700, or a saving of the pay and maintenance of 500 men for a year during the period; or distributing the amount over the whole ten years, the annual saving would amount to 50 men per battalion. Putting their cost at £40 a head of all ranks, the annual money saving would £2,000 a battalion, or £104,000 for 52 battalions.

But this would not be the only benefit in an economical sense. Under the present system drafts are sent out to battalions within two and three years of completing their period of Indian service, and for every man thus sent out and returning with his corps the country pays a greater sum than it need in proportion as the cost of his passage-money both ways bears upon the period of his stay in India. Thus in the case of a soldier serving only one day in India the Government would pay for that day's service some £60 or £70. It is not within our power to form any thing like an estimate of the gross saving which the adoption of our plan would bring about under this head, but we are sure that it would be considerable. Any difficulty as regards the disposal of invalids sent home might be met by transferring them, if fit for duty, to regiments serving at home, and not likely to proceed to unhealthy climates for some years.

As regards the way in which the reliefs could be conducted, we have at present fifty-two battalions in India, and to maintain the theory of three years' service in a good climate, as a preliminary to the Indian tour of duty, we must have three-tenths of fifty-two quarters answering to this description. Now we have at present eleven battalions in the Mediterranean, five at the Cape, while three are fixed as the future establishment of the Australian colonies, including New Zealand. This would be nineteen altogether and somewhat inst for the proportion, but the addition of a battalion to each of the garrisons of Malta and Gibraltar would bring it about right. If such a numerical addition were not needed, the battalions at these stations might be kept at a slightly lower strength.

We have said that the scheme has been condemned on very high authority—by no less a person than the Field-Marshal Commanding-in-Chief. On the Duke's attention being called to it by the Recruiting Commissioners, his Royal Highness said:—"I totally dissent from it. I think that it would be the worst arrangement that could be made. I think that it would have the worst possible effect upon the Army. The effect of climate would become most oppressive; the whole regiment would be disorganised; all elasticity of feeling and all interest in the service by the officers and men, I am sure, would go in a moment." Of course his Royal Highness has strong reasons for this decided opinion, but so far as we can estimate his words, we confess that we are as much at a loss to account for his conclusions as if he said the arrangement would be detrimental to the Established Church. We cannot see how it would have the worst effect upon the Army to give each regiment a shorter term of service in a trying quarter. We are unable to fathom the reasoning by which the effects of climate is supposed to be rendered most oppressive by abbreviating the period of residence in such a climate. That a regiment should be disorganised, and that all interest should be lost in it, from the fact of its being kept well together, is a theory for which we cannot account. On the contrary, we have always heard that drafts and depot battalions, and other arrangement taking men from under their own officers, and out of the regimental family, as it were, were the things to be feared as dangerous to that *esprit de corps* which forms so valuable an ingredient of efficiency. We can, indeed, understand how objections of detail may be urged to the scheme, on the ground that the barrack accommodation in India is generally designed for a battalion of the present size, though we venture to think that, as there are some stations with two battalions, and others with only a wing of European infantry, that might be got over by sending a strong and weak battalion—say 1,600 altogether—to the former, and a weak battalion, 600, to the latter. But we have no clue whatever to account for the more general objections of his Royal Highness which we have just quoted.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.—*Incorporated by National Decrees of 7th and 8th March 1848 and by Imperial Decree of 30th July 1854.* Recognised by Act No. VIII. of 1854, of the Legislative Council of India. PAID-UP CAPITAL—FRANCS 40,000,000 (£1,600,000). RESERVE FUND—FRANCS 10,000,000 (£400,000.)

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Bombay, 15th February 1867. OTTO MULLER, Manager.

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Bombay, 15th April 1867. JAMES HOUGLAS, Agent.

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